REPORT HIGHLIGHTS

- ★ Half the institutions surveyed spent more than 62% of their operating budget on instruction, research, public service, and academic support.
- ★ Half the institutions surveyed spent more than 36% of their operating budget on student services, institutional support, and plant operation and maintenance.
- ★ Half the institutions surveyed spent almost 4% of their operating budget on utilities.
- ★ Half the institutions surveyed spent more than 3% of their operating budget on computer-related expenditures.
- ★ Half the institutions surveyed received more than two-thirds (67%) of their revenues from state and local appropriations.
- ★ Half the institutions surveyed enrolled more than one in every 20 people for credit or noncredit course work during the year.
- ★ Half the institutions surveyed had student-to-faculty ratios for credit instruction of less than 18:1.
- ★ Half the institutions surveyed spent more than 58% of total current fund expenditures on current fund salaries and wages.

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comparative financial statistics

for public community and junior colleges 1983–84

an experimental study of 560 institutions

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The study was developed under the guidance of the NACUBO Two-Year Colleges Committee, with additional support from the American Association of Community and Junior Colleges, Association of Community College Trustees, and the National Center for Education Statistics.

April 1985
Washington, D.C.

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Scope of Report

This report contains financial statistics for fiscal year 1983-84 and explanations derived from two surveys of 560 public community and junior colleges from across the nation. The report includes:

- Sample findings from the surveys.
- Space to compare institutional statistics with national sample medians.
- Space to compare institutional statistics with sample medians from five different peer groups of institutions (four groups based on enrollment and one group based on vocational/technical designation).
- Quartile data for the national sample and peer groups.
- Explanations of the statistics, definitions, and clarification as to what is included in and excluded from each calculation.
- Possible interpretations derived from institutional and peer group statistical comparisons, which may be useful for management reports based on this analysis.

PREFACE

This report is the seventh in an annual series of comparative data studies of public community and junior colleges. It is the result of an intensive six-month study involving three national education associations--The National Association of College and University Business Officers (NACUBO), the Association of Community College Trustees (ACCT), and the American Association of Community and Junior Colleges (AACJC)--as well as the National Center for Education Statistics (NCES) and 560 community and junior colleges. The study is intended to provide information to community college administrators, representatives of state and local agencies, and federal policy makers.

In 1977, members of NACUBO's Two-Year Colleges Committee decided to undertake a comparative data study of public community colleges.* They were frustrated by the lack of information available to members of governing boards, presidents, and taxpayers who requested comparative data. The committee members thought that these data could be an important part of the information necessary for such decisions as appropriation requests, salary increases, and proposed expenditures by function (instruction, institutional support, plant operation and maintenance). Further, "current" information, rather than historical summary, was needed. Because the committee members were also concerned about potential problems involved in trying to establish comparative data for community and junior colleges (see chapter 1, "Limitations"), they approached the task cautiously. Further information on the method used is given in Appendix A.

The intent of this report is to provide comparative information derived from a sample of 560 public community and junior colleges. Comments on the first six years' reports from community college presidents and business officers were used to determine the usefulness of the data and the additional information needed, as well as to make necessary changes. Sample size doubled steadily throughout the first three years, from 97 to 184 to 403, leveled off at 420 and 442 the next two years, increased to 520 last year, and then to 560 this year, indicating the perceived usefulness of the statistics for decision making at the institutions.

One of the study's primary objectives has been to learn how comparative information can be used to improve community and junior college decision making. The project also seeks to shed greater light on the financial and operational aspects of community colleges. The report may be useful in comparing the operational and financial statistics of an individual community college to national medians; the report format is designed to facilitate such comparison.

Comments from readers regarding the need for and improvements to this report are encouraged.

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*The term "community colleges" is assumed to include all postsecondary institutions offering up to the first two years of higher education.

ACKNOWLEDGMENTS

The continuation of this project into a seventh year was made possible by funding from the National Association of College and University Business Officers (NACUBO). In addition, the American Association of Community and Junior Colleges (AACJC) and the Association of Community College Trustees (ACCT) provided project support and the National Center for Education Statistics (NCES) contributed technical assistance, making possible the early use of 1983-84 HEGIS finance data.

The task force that guided the initial project also designed the second year's undertaking. Responsible for defining the project's purpose, scope, and content, the members of the task force were:

Donald K. Young, chairman
Monterey Peninsula College, CA

Donald Weichert
College of the Redwoods, CA

Maurice P. Arth
Cuyahoga Community College, OH

William R. Odom
Florida Department of Education

W. L. Prather
Amarillo College, TX

John J. Pateros, project consultant
Pateros & Associates, MD

James W. White
AACJC

For the following years of the project, guidance was provided by the NACUBO Two-Year Colleges Committee. Special thanks are due to W. L. Prather, former committee chairman, and Maurice P. Arth, former committee member, for their concentrated and extraordinary contribution to the project, which led to a more incisive and pertinent report.

In the seventh year of the project, guidance and support were once again provided by the NACUBO Two-Year Colleges Committee, whose members include:

John L. Krawczyk, chairman
Delta College, MI

Berdette H. Cofer
Yosemite Community College, CA

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Enterprise State Junior College, AL

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Tulsa Junior College, OK

Gary W. Winger
Jamestown Community College, NY

Instrumental in facilitating the project's progress were those who did so much to encourage their colleagues to participate in the study. They include:

James A. Albanese
Mount San Antonio College, CA

Phil Arnold
Butler County Community College, KS

Faye H. Barber
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Charles Branch
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Clarence Brantley
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Spartanburg Technical College, SC

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Valencia Community College, FL

K. Scott Hughes initiated this project as director of the Financial Management Center and coordinated the early stages of the second year of the project. M.J. Williams, Jr., director of Special Programs, NACUBO, provided invaluable input. It was through his efforts that the significant participation of community and junior colleges was made possible. A debt of gratitude is owed to Norman Brandt, Survey Director, NCES, who has acted as a liaison and has provided a greal deal of effort and cooperation since the inception of this project. Bernard J. Luskin, Executive Vice President, AACJC, and Frank Mensel, Vice President/Director for Federal Relations (in cooperation with ACCT), AACJC, are also acknowledged for their cooperation and support.

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CHAPTER 1
INTRODUCTION TO THE PROJECT

How to Use This Report

Potential Uses

The primary purpose of this report is to assist an institution in preparing a meaningful analysis of how its financial performance relates to peer group norms. Unlike internal institutional analysis, where performance in terms of revenue and expenditure patterns is related to goals, this analysis compares certain data from an institution with data from other institutions. Comparison is useful only to the extent that the comparison group is similar and that data on revenue and expenditure performance of that group are based on common understandings. Comparative data may be used to define high standards for assessing institutional financial success or to justify average performance, depending on the aspirations of an institution with respect to the norms of the comparison group. Both types of comparison can lead to meaningful analysis of an institution's financial data; such analysis could, in turn, affect the institution's financial policies in cases where an institution appears significantly out of line with its peers.

The unique characteristics of an institution may be revealed by comparison. An institution may have relatively high--or low--cost areas, such as utilities or faculty salaries, or high--or low--quality (and cost) programs, such as instruction or student services. Unique characteristics are reflected in the differences between the cost structure of an institution and the norms for all institutions surveyed. Comparison of an institution's cost structure to those of other institutions serves to highlight these differences. Depending on goals and other perceptions, comparison may reassure or cause concern to governing boards and others regarding whether an institution is monitoring and managing itself in a fashion appropriate to its singular character.

Comparisons are useful for confirming and challenging perceptions. If an institution has high cost areas, are they perceived to be of high priority? For example, if student services costs are above the median, is the institution's priority for these services the cause?

Comparisons also help an institution to set performance goals, which may be planned in terms of budget proportions for various functions, revenue proportions, expenditures per student by various functional categories, staff patterns, or class size distributions. In areas where an institution has revised an internal priority, the median or high quartile scores might provide a reasonable goal for performance. The soundness of a given goal, a question any board member may raise, can, at least in part, be established with reference to the performance of other institutions.

In addition to its primary purpose in providing meaningful comparisons, this report may serve as an internal management document for self-review and self-analysis. Comparisons provide a starting point for finding institutional strengths and weaknesses. For example, costs per student that are far above the median, as well as staff-to-faculty ratios that appear high when compared with others, may indicate problems in institutional management.

These comparisons may suggest new ways for an institution to record data in order to monitor potential trouble points; they may also suggest areas in which more detailed study is required. The analysis this workbook allows can thus suggest areas where new policies or new methods of monitoring performance may be required.

Step-by-Step Use of This Report

The following steps should serve as a guide to this report:

1. Read the "Findings" section that follows. It should contribute to an understanding of the report's highlights, the kinds of statistics presented, and the range of results from sampled institutions.

2. Fill in the columns designated "Your Institution." Each institution that participated in the survey will be given computer printouts of its statistics. Other institutions will have to use their own data sources to derive these statistics.

3. Fill in peer group data under the column marked "Peer Group." These data are available in chapter 4 of this report. For the purpose of this study, peer groups are defined by the headcount of the total student body, plus a special group for institutions with less than 1,000 full-time-equivalent (FTE) students. This column provides a refinement of national sample data to show where significant differences may occur because of an institution's particular size. For the most part, however, the medians of the national sample do not differ significantly from the medians of each size group.

4. Note the quartile ranges. One may wish to add special notations to institutional statistics that deviate far enough from the median to be outside the first or third quartiles. Quartile scores are given in chapter 3.

5. Examine the work pages for exceptions. Which institutional statistics vary most from the sample medians?

6. Compare all data with institutional goals and perceptions for expenditures, revenues, staff ratios, and course enrollment distributions. Examine each statistic and determine whether it was anticipated in comparison with other institutions.

7. Select ten or fewer statistics as a basis for a report on how the institution compares with this sample of institutions. For most institutions, only a few of the statistics carry a new, significant, and perhaps surprising meaning for the institution. A short report interpreting these statistics would be useful to presidents, key faculty members, and members of governing boards.

8. Communicate with project staff regarding the usefulness of this report. Which statistics are particularly useful for assessing institutional financial policies? What statistics are missing? Hooocan the report be made more reliable? What reports were generated based on this document?

Limitations

The results of a comparative data study of this nature must be used with care. Discussion of some of the more obvious concerns follows.

Extrapolation

The 560 public community colleges in this study may not reflect the financial and operational patterns of their 206 sister institutions (counting systems of branch campuses as single institutions).* Care was taken to include institutions that are geographically representative, as well as representative of enrollment levels. However, because of the need to use only data from those cooperating institutions that filed both timely and complete reports, the sample is not random. Generalizing the sample statistics in this study to all public community colleges should be done with care because nonrespondents or late respondents to HEGIS and other surveys may be beset by particular administrative difficulties, thereby somewhat biasing the sample. However, the last 25% of the returns did not significantly affect the median scores calculated up to that point, indicating that late respondents may not be significantly different.

Moreover, comparing previous years' results with this year's results demonstrates the reliability of the results for those years. The median figures are nearly identical for all four years after adjusting for inflation. The expansion of the sample allowed the study team to generate these statistics on an individual basis for the 560 participating institutions.

No significance is attached to any changes that occurred from year to year for any of the statistics. First, the survey populations differed. Second, most changes are smaller than the confidence limits for the statistics.

Original Data

Lack of well-established definitions for such terms as "full-time-equivalent student" and lack of consistency in reporting such expenditure functions as "Academic Support," "Institutional Support," and "Student Services" create difficulties in generating accurate comparative data. Moreover, some survey responses are estimates because some institutions do not keep precise data in all the areas surveyed. All these factors affect the quality of the results.

---

* For the purpose of this study, the lowest level of administrative unit where financial records are maintained was sought. Thus Foothill-DeAnza (made up of several campuses) was counted as a single entity, whereas the California system of community colleges was not treated as a single entity.

The universe of public community colleges, as defined by the American Association of Community and Junior Colleges, is comprised of approximately 766 institutions.

Pell Grants

Pell grants were included in both the revenues and expenditures bases in 1982-83 and 1983-84, a significant change from previous years. The inclusion of Pell grants in the HEGIS finance survey in 1982-83 was in response to the Financial Accounting Standards Board decision, effective 1982-83, to consider Pell grants as institutional rather than agency funds.

In the revenues category, Pell grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell grants have been excluded from the abovementioned items and the corresponding totals. (Note that the figures published in the 1982-83 report do not have Pell grants deducted; those figures were revised to reflect their exclusion and are available from NACUBO.)

Institutional Comparability

There is no way to establish truly homogeneous peer groups for community colleges. Such major factors as mission, location, academic preparation of entering students, local area salary levels, local nonsalary costs, and methods of financing create unique financial and operating patterns. Peer group comparisons that lead to administrative financial policy changes require sensitivity to the many factors not readily apparent from the statistics.

The Myth of the "Typical" Institution

No group of institutions exists whose data show them to be completely "typical." In fact, all institutions had fewer than three-quarters of their statistics within the middle two quartiles; on some statistics all institutions were higher or lower than 75% of the other institutions. There is no typical institution, and institutions should use this report only to find what makes them unique--not to pressure an institution toward some nonexistent "median" performance. This study has found a great diversity of expenditure, revenue, and staffing patterns. Diversity is clearly a characteristic--and no doubt a great strength--of community and junior colleges.

Findings

The following summary of important financial characteristics is based on the financial data section of the "Higher Education General Information Survey" (HEGIS), conducted by the National Center for Education Statistics (NCES) and a supplemental survey conducted by the National Association of College and University Business Officers (NACUBO). Analysis was performed by NACUBO. The study sample of 560 institutions was not randomly selected but was derived from the total universe of public community and junior colleges and was dependent upon their willingness to participate. Limitations of the statistics were discussed earlier in this chapter.

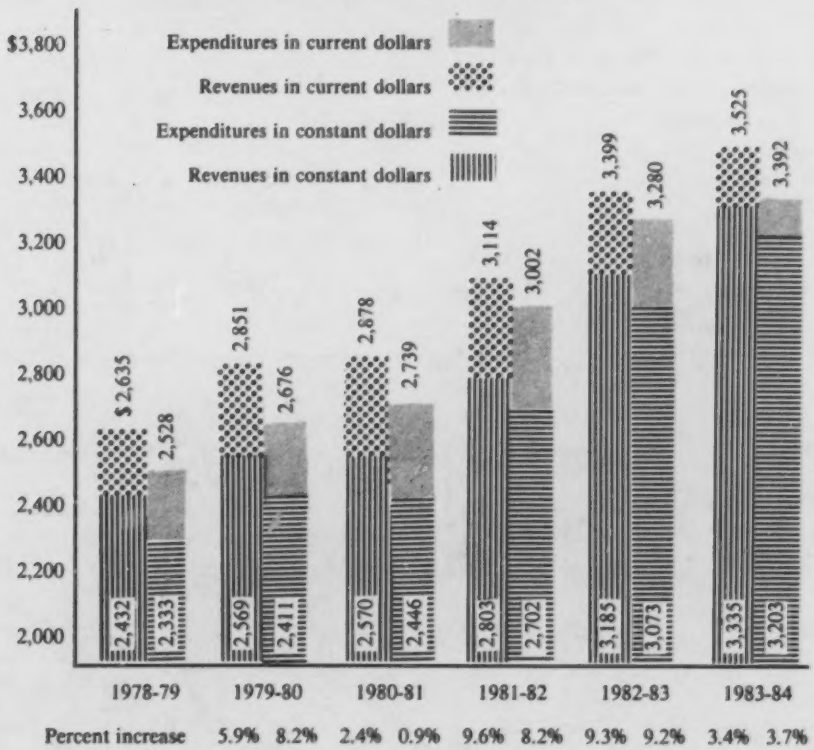
Medians represent the number that will split the group of schools in half for a given statistic; half the schools will be above the median, while half will be below.

Exhibit 2.: Number of Participating Institutions

Year	Full Sample*	Group 1	Group 2	Group 3	Group 4	Group 5
1977-78	97	Experimental (included independents and branch campuses)				
1978-79	184	71	63	50	29	N/A
1979-80	403	180	132	91	91	58
1980-81	420	165	139	116	72	58
1981-82	442	157	151	134	73	83
1982-83	520	176	188	156	92	107
1983-84	560	216	192	152	107	110

*The universe of public community colleges is approximately 765 institutions.

Exhibit 3: Total E & G Expenditures and Total Current Fund Revenues (excluding auxiliaries) Per Credit FTE Student (in dollars)



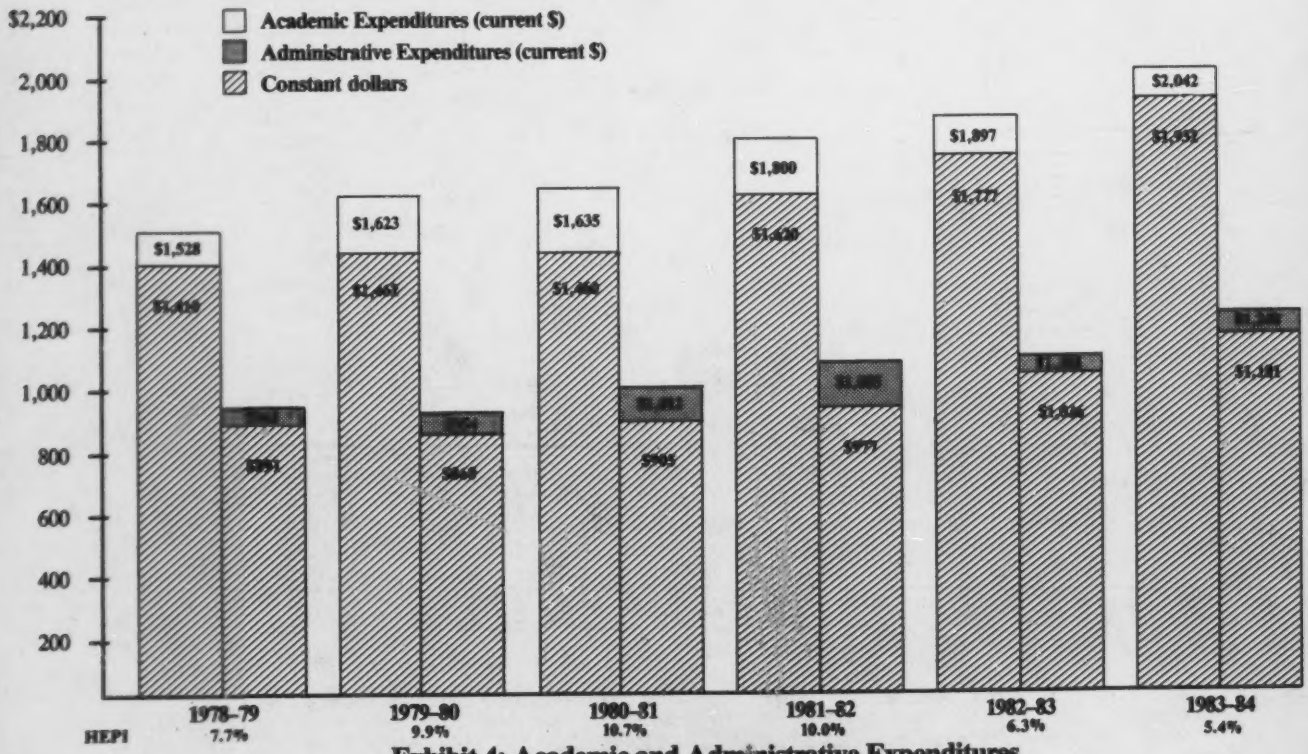
Note: Pell grants are excluded.

The median college in the sample of 560 institutions spent $3,392 per credit FTE student in FY84, up from $2,520 in FY79--an increase of one-third over the five-year period and an increase of 3.4% from the previous year (see Exhibit 3).

Total current fund revenues per credit FTE student increased by one-third from $2,635 in FY79 to $3,525 in FY84. Although revenues are consistently higher than expenditures, it is improbable that colleges are operating at an overall surplus. The difference may be a reflection of transfers to cover expenditures for plant maintenance and auxiliary enterprises.

Academic expenditures (instruction, research, public service, and academic support) accounted for approximately 60% of the budget from year to year at the median institution (see Exhibit 4). On a dollar basis, the median college spent $2,042 per credit FTE student for academics. The budget base used excluded auxiliary enterprise expenditures and mandatory and nonmandatory transfers. Capital costs were also excluded. Included in the base for total budget were the aforementioned academic expenditures, student services, institutional support, plant operation and maintenance, and scholarships and fellowships (restricted and unrestricted).

Of the institutions surveyed, 25% spent more than 66% of their budgets on academics, while another 25% spent less than 57%. For the median institution, about 85% of academic expenditures were for instruction, while the remaining 15% was expended on academic support, including libraries.



* Higher Education Price Index (1971 = 100)

Exhibit 4: Academic and Administrative Expenditures Per Credit FTE Student In Current and Constant Dollars

Only a small proportion was expended on research and public service. The median college dedicated less than 1% of its expenditure base to noncredit instruction.

In each year surveyed, half the colleges spent more than one-third (36% in FY84) of the expenditure base on administration (student services, institutional support, and plant operation and maintenance). In FY84, the median institution spent $1,248 per credit FTE student for administration. One quarter of the colleges spent less than 33% per credit FTE student for administration, while one-fourth spent more than 41%.

In FY84, scholarships accounted for 1.4% of expenditures at the median institution (see Exhibit 5). The median college spent $50 per credit FTE student. (Note: Pell grants are excluded.)

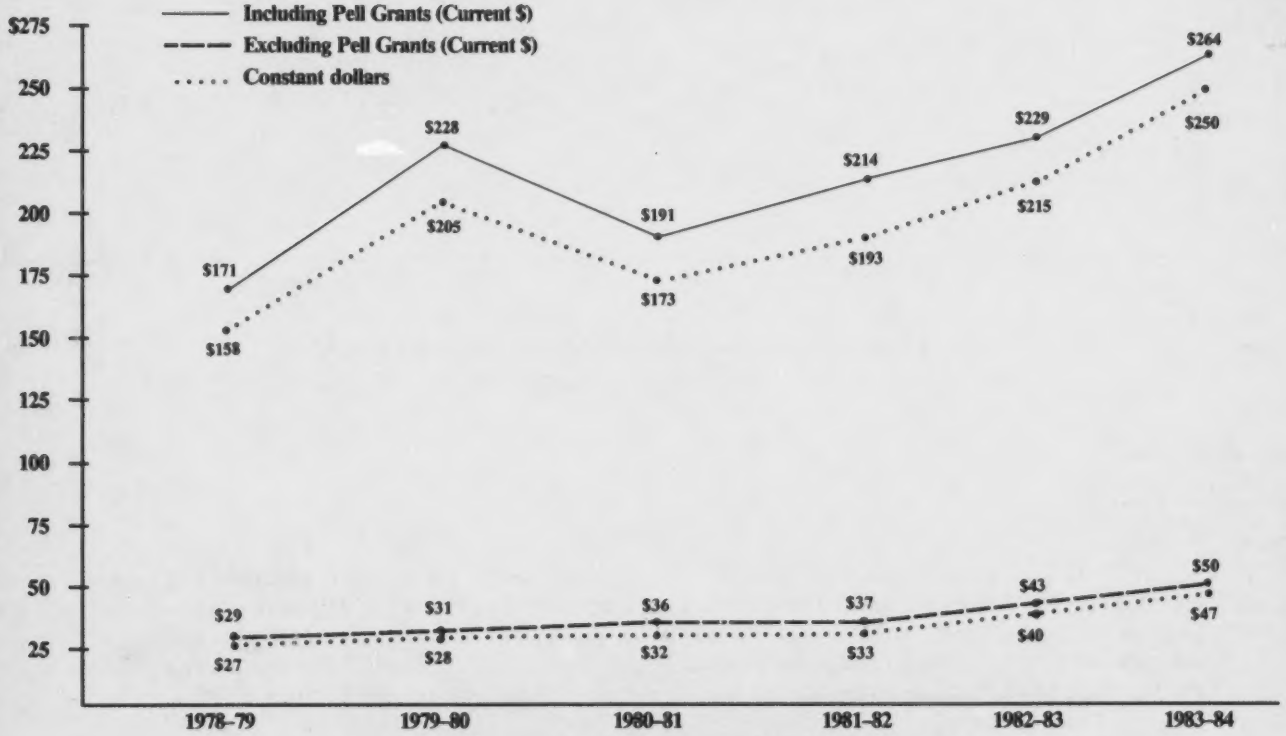


Exhibit 5: Scholarships and Fellowships Per Credit FTE Student Including and Excluding Pell Grants
In Current and Constant Dollars

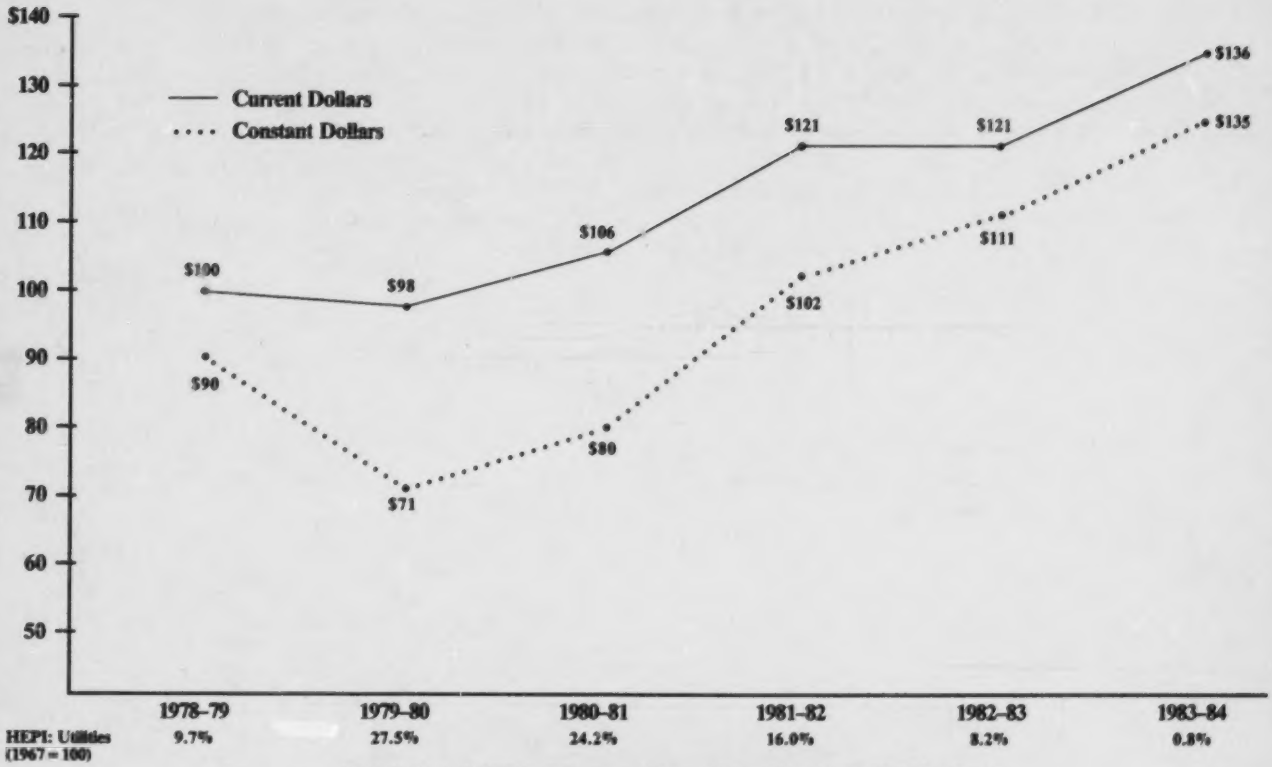


Exhibit 6: Utilities Expenditures Per Credit FTE Student
In Current and Constant Dollars

Utilities accounted for almost 4% of expenditures at the median college in FY84 (see Exhibit 6). In dollars spent per credit FTE student, this figure climbed from $100 in FY79 to $136 in FY84, an increase of just over one-third. Utilities include electricity, gas, oil, coal, steam, water, and waste disposal. One-quarter of the institutions spent more than $186 per credit FTE student.

The median college spent 3.2% of its budget on computer-related expenditures (see Exhibit 7). Per credit FTE student, this amounted to $115 at the median college. Of such expenditures, the median college spent 1.7% on administrative support, or $58 per credit FTE student. Academic support accounted for 1.2% at the median institution, amounting to $46 per credit FTE student. Of total computer-related expenditures, operating costs amounted to two-thirds (66%) of the amount spent by the median college.

Computer-related expenditures include those decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium (paid through institutional or noninstitutional funds).

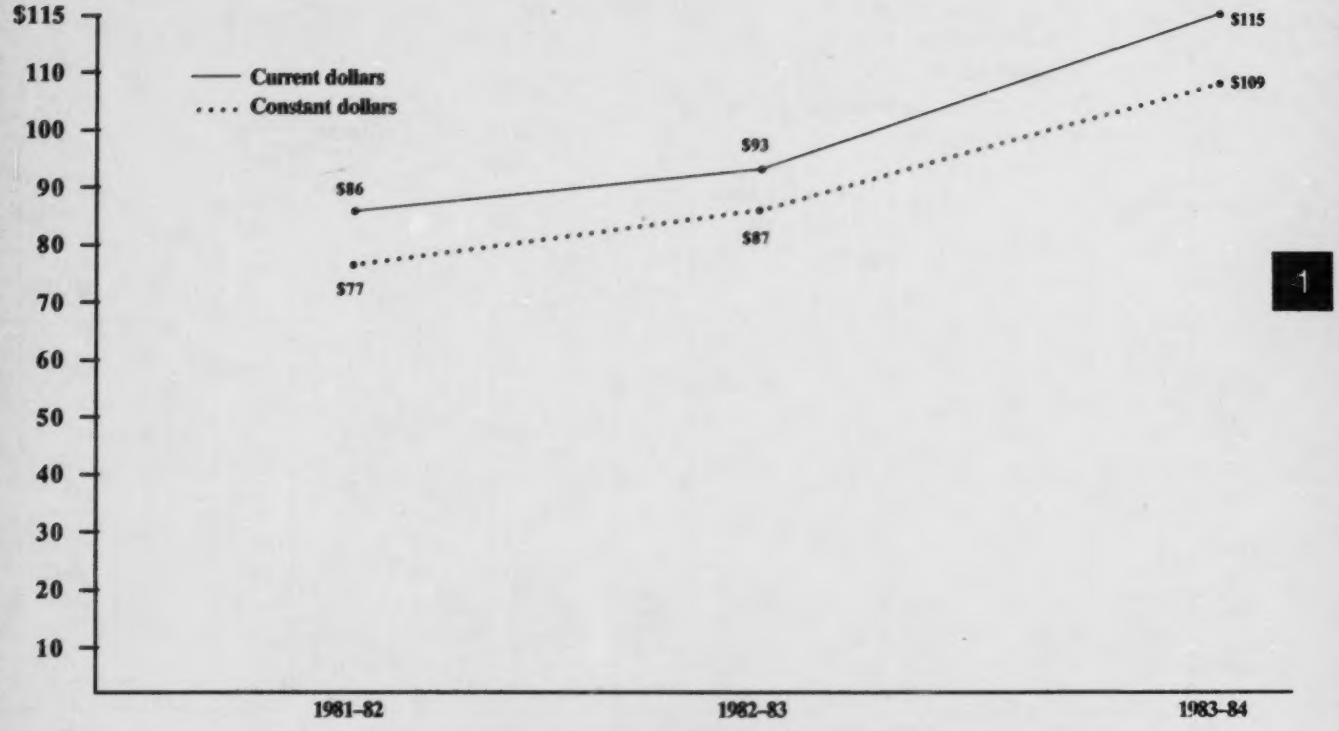


Exhibit 7: Computer-related Expenditures Per Credit FTE Student
In Current and Constant Dollars

Students paid $638 in tuition and fees at the median college in FY84, accounting for 18% of revenues, a 6% increase from the $600 in the previous year (see Exhibit 8).

In FY84, the median college was awarded $467 per credit FTE student in total gifts, grants, and contracts. This more than doubled compared to the FY79 median of $190. (Note: Pell grants are excluded.)

Each student enjoyed the benefits of $2,344 in federal, state, and local appropriations at the median institution.

Revenue mix comparisons are difficult to make because states and localities finance their institutions in many ways. State and local appropriation statistics are derived from financing characteristics and vary greatly from state to state; these variations limit comparisons. The lack of control most administrators have in setting tuition and appropriation levels must also be taken into consideration.

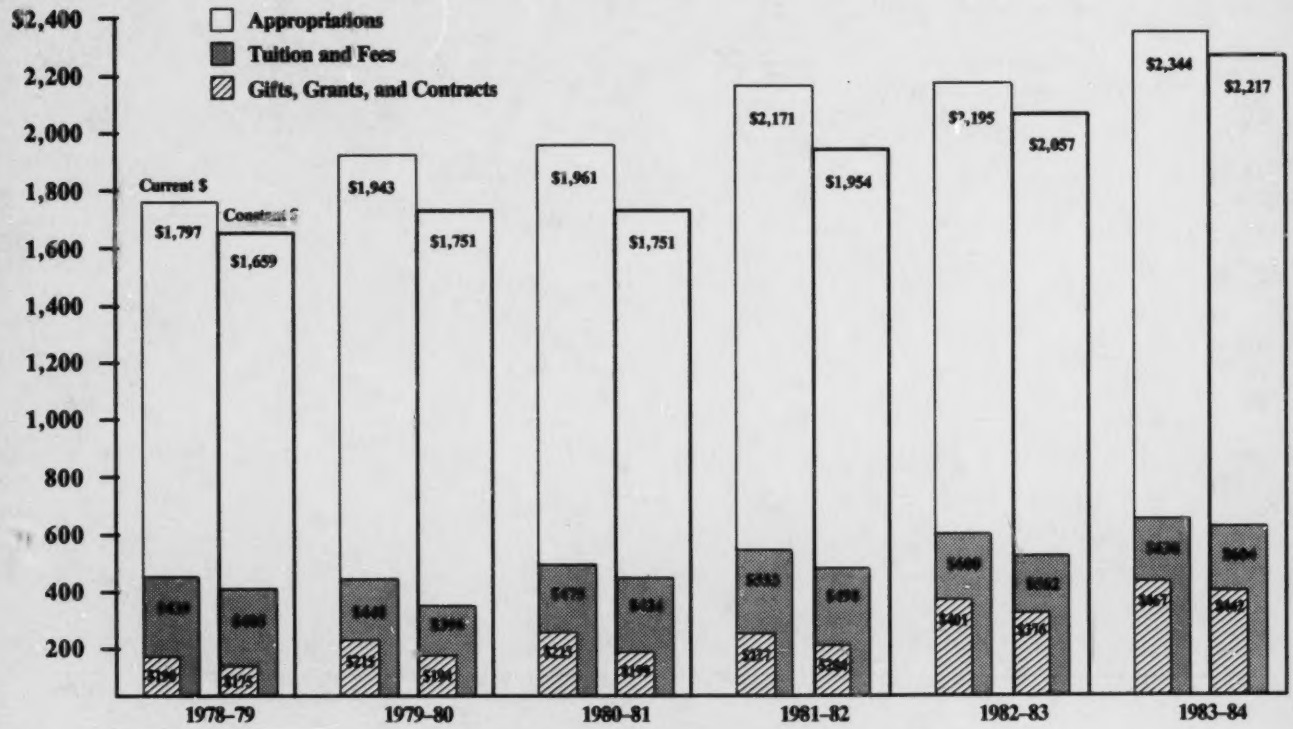


Exhibit 8: Revenues Per Credit FTE Student
In Current and Constant Dollars

Credit instructional FTE faculty accounted for almost half (49%) of all FTE staff in FY84 (see Exhibit 9). The ratio of credit FTE students to credit instructional faculty at the median college was 18 to 1 in FY84; in previous years, it was either 18 or 19 to 1.

Exhibit 9: Credit Instructional FTE Faculty
As a Percentage of Total FTE Staff
(Instructional & Administrative, Excluding Auxiliaries)

1978–79	1979–80	1980–81	1981–82	1982–83	1983–84
45.6%	47.2%	46.1%	49.0%	49.2%	48.7%

Of all FTE staff, almost one-quarter (23%) were part-time in FY84, as well as in the previous fiscal years (see Exhibit 10). Of credit instructional FTE faculty only, 30% were part time in FY84.

Exhibit 10: Part-time FTE Staff
As a Percentage of Total FTE Staff

1980-81	1981-82	1982-83	1983-84
21.7%	22.8%	22.7%	22.9%

Classes (including sections) offered for credit shifted downward in the 15-to-24 student size category--from 40% in FY79 to 36% in FY84 (see Exhibit 11). Another class size category appeared to accommodate the shift over the five-year period: the 6-to-14 student size category increased from 14% to 18%. Administrators may find such statistics useful when evaluating methods of delivering instruction.

Exhibit 11: Median Percentage of Classes (including sections) Offered for Credit As Distributed Among Size Categories

Class Size	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84
More than 50 students	1%	1%	1%	1%	1%	1%
From 25 to 50 students	28	25	30	30	30	27
From 15 to 24 students	40	40	37	37	36	36
From 6 to 14 students	14	15	15	17	17	18
Less than 6 students	2	1	2	2	2	2

CHAPTER 2
MEDIANS FOR THE FULL SAMPLE
(INSTITUTIONS OF ALL SIZES)

The statistics in this chapter are medians for the entire sample of 560 institutions, excepting unusable or blank responses. The total number of usable responses for each statistic is shown in parentheses beside the statistic. Medians represent the number that will split the group in half; half the schools will be below this number, and half will be above. For that reason, the "median institution" will be different for each separate statistic, and the proportions may thus not add to 100%.

Careful interpretation of expenditure and revenue proportions is urged. High costs in any given area, such as utilities, will naturally push the expenditure proportion for other areas, such as instruction, below sample medians--even if the budget support for instruction is perfectly adequate.

Expenditures

TABLE 1
EXPENDITURES BY MAJOR CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Total E & G Expenditures	100.0% (560)	_____ %	_____ % ( )
Academic Expenditures	61.5 (560)	_____	_____ ( )
Support Expenditures	36.3 (560)	_____	_____ ( )
Scholarships and Fellowships	1.4 (560)	_____	_____ ( )

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries and transfers. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to credit and noncredit FTE students.

Academic expenditures include instructional expenditures (for both credit and noncredit courses), research expenditures, public service expenditures, and academic support expenditures (including libraries, audiovisual centers, academic computing, and academic administration).

Support expenditures include student services, institutional support, and plant operation and maintenance.

Scholarships and fellowships include both restricted and unrestricted funds. Pell grants are excluded.

Note: Pell grants were included in both the revenues and expenditures bases in 1982-83 and 1983-84, a significant change from previous years. The inclusion of Pell grants in the HEGIS finance survey in 1982-83 was in response to the Financial Accounting Standards Board decision, effective 1982-83, to consider Pell grants as institutional rather than agency funds.

In the revenues category, Pell grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell grants have been excluded from the abovementioned items and the corresponding totals.

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$3392 (560)	$_____	$_____ ( )	$3120 (560)	$_____	$_____ ( )
2042 (560)	_____	_____ ( )	1882 (560)	_____	_____ ( )
1248 (560)	_____	_____ ( )	1139 (560)	_____	_____ ( )
50 (560)	_____	_____ ( )	44 (560)	_____	_____ ( )

Possible Interpretations

Institutions above the median on the proportion of expenditures devoted to instruction may rate themselves as more efficient than other institutions. On the other hand, some institutions may have achieved this "efficiency" by deferring administrative costs (especially some building maintenance) that will inevitably have to be paid. Moreover, some institutions, especially those serving disadvantaged populations, must fund higher student support expenditures. To remain consistent with their goals and mission, this pushes down the instructional cost proportion.

Institutions that are above the median on costs per student may find several interpretations possible: higher regional costs, a concentration of higher cost programs, and an attempt to provide a higher level of service. Higher instructional costs per student are almost always the direct result of higher faculty salaries than the median, lower ratios of students to faculty (see staffing distributions, pp. 30-32), or both.

Governing boards will be most interested in these deviations from the norm and how accurately they correlate with their own perceptions of institutional quality, program efficiency, and overall level of program cost.

Scholarship and Pell grant funds per student give a measure of the financial need of attending students plus the effort expended by students and the institutional financial aid office in securing grants. It also reflects the institution's commitment to serve lower income students.

Limitations

Certain differential practices make the comparability of these statistics somewhat limited. Institutions where certain costs, such as fringe benefits, are paid directly by the state and are not included in institutional figures will show an "incorrect" low cost level.

In comparing expenditures per student for scholarships, numbers of needy students could justify above-median expenditures.

TABLE 2
EXPENDITURES BY DETAILED CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median Your Peer Institutions (fill in, see chapter 4)
Academic			
Instruction (and Research)	51.2% (560)	_____ %	_____ % ( )
Public Service	0.1 (560)	_____	_____ ( )
Academic Support	8.3 (560)	_____	_____ ( )
Support Services			
Student Services	8.5 (560)	_____	_____ ( )
Institutional Support	14.6 (560)	_____	_____ ( )
Plant Operation and Maintenance	12.1 (560)	_____	_____ ( )

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries, transfers, and independent operations. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to credit and noncredit FTE students.

In this display, academic expenditures are split into three categories: instruction (and research), public service, and academic support. Support expenditures are broken down into student services, institutional support, and plant operation and maintenance. In conformance with HEGIS definitions, any expenditures for instruction, even for noncredit instruction, that were included in public service were transferred and are included in the instruction (noncredit) line. Standard definitions are given in Appendix C.

Research expenditures have been included with instruction because fewer than 10% of the sample institutions reported research expenditures.

Scholarships and fellowships include both restricted and unrestricted funds and exclude Pell grants.

Possible Interpretations

Budget proportion statistics may clarify factors making an institution different from other institutions. Its unique qualities may stem from a strong commitment to instruction, with student services perhaps sacrificed somewhat to

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$1705 (560)	$_____	$_____ ( )	$1559 (560)	$_____	$_____ ( )
3 (560)	_____	_____ ( )	3 (560)	_____	_____ ( )
272 (560)	_____	_____ ( )	255 (560)	_____	_____ ( )
297 (560)	_____	_____ ( )	272 (560)	_____	_____ ( )
500 (560)	_____	_____ ( )	460 (560)	_____	_____ ( )
400 (560)	_____	_____ ( )	366 (560)	_____	_____ ( )

maintain the academic program. Alternately, a high plant maintenance commitment or a strong concern for academic support may serve to differentiate the institution from national norms. Analysts should examine data carefully to see if the unique characteristics revealed in the statistics are at variance with commonly held perceptions about the institution on campus. For example, if the institution prefers a low commitment to student services, while data reveal that the institution is far above the norm, a case exists for reexamining the current efficiency of the delivery of student services.

Examining costs on a per-student basis adds another dimension to the analysis. Higher costs per student may be due to relatively higher costs in a given geographic location, to falling enrollment, or to an inefficient educational delivery system--or to an institutional mission of providing high-quality services. At community colleges, fixed costs may be more predominant in administrative areas than in instructional areas because many institutions use varying proportions of part-time faculty to reduce instructional costs and to increase flexibility in adapting program costs to instructional needs. Institutions with enrollments below their physical capacity may have above-median costs per student in administrative areas because of fixed costs, coupled with median costs in the instructional areas.

Limitations

It must be emphasized that being above or below the median is not necessarily good or bad unless such information conflicts with the stated goals of the institution.

TABLE 3
SPECIAL CATEGORIES OF EXPENDITURE

Expenditures by Major Function:	As a Proportion of Total Education and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Credit Instruction	48.8% (560)	_____ %	_____ % ( )
Noncredit Instruction	0.6 (560)	_____	_____ ( )
Utilities Expenditures	3.9 (533)	_____	_____ ( )
Plant O & M without Utilities	7.9 (533)	_____	_____ ( )
Utilities / Building Gross Area (sq. ft.)	$1.10 (506)	$_____	$_____ ( )
Plant O & M without Utilities / Building Gross Area (sq. ft.)	$2.24 (506)	$_____	$_____ ( )
Plant O & M without Utilities / Building Replacement Value est.)	$0.03 (440)	$_____	$_____ ( )

Meaning and Explanations

Two important breakdowns are given first. Instructional expenditures are split into credit and noncredit categories, and plant operation and maintenance is broken into utilities and nonutilities maintenance costs. Utility expenditures include electricity, gas, oil, coal, steam, water, and waste disposal. Noncredit instruction costs per student are calculated by dividing the expenditures by noncredit headcount only. The breakdown between credit and noncredit is based on a percentage split estimated by each institution.

Plant operation and maintenance less utilities per square foot (gross area of building) is the cost of maintaining buildings, not including heating, cooling, and lighting per square foot of space. Utilities per square foot (gross area of building) include the cost of heating, lighting, and cooling per gross square foot of space. Plant operation and maintenance, not including utilities per estimated building replacement value, is the cost of maintaining the plant in terms of its replacement value. Estimated building replacement value per total FTE students is an estimate of the current value of buildings per student.

Expenditures per Credit FTE Student (in dollars)			Expendtures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$1602 (560)	$_____	$_____ ( )	N/A	N/A	N/A
N/A	N/A	N/A	$ 0* (401)	$_____ *	$_____ * ( )
136 (533)	_____	_____ ( )	125 (533)	_____	_____ ( )
258 (533)	_____	_____ ( )	238 (533)	_____	_____ ( )

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Building Replacement Value (est.)				
Total FTE Students (cr. + ncr.)	$6976 (460)	$_____	$_____ ( )	

Possible Interpretations

Credit instruction costs per student reveal differences among institutions with regard to class size and faculty compensation. Interpretations of these costs should acknowledge differences in faculty ratios and pay levels.

These statistics are expansions on the analysis of plant operation and maintenance expenditures. A variance from the national sample median in overall costs may be due to high utility costs or to high energy consumption per square foot and may be driven by low space:student ratios.

Building value per student gives an indication of how much has been "built" per student. This figure may reflect declining or rising student enrollment, availability of funding for this purpose, or both.

Limitations

In making comparisons, careful attention should be given to the institution's special situation. Well-paid faculty, cold climates, age of buildings, and preventive maintenance plans could easily justify above-median expenditures.

TABLE 4
COMPUTER-RELATED EXPENDITURES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Computer-related expenditures	3.2% (473)	____%	____% ( )
Administrative support	1.7 (481)	____	____ ( )
Academic/instructional support	1.2 (481)	____	____ ( )

	Median Percentage of Computer-related Expenditures by Type		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Total Computer-Related Expenditures			
Operating Expenditures	65.6% (473)	____%	____% ( )
Development Expenditures	0.0 (473)	____	____ ( )
Capital Equipment Purchase (amortized over 5 years)	14.0 (473)	____	____ ( )
Capital Equipment Lease	0.0 (473)	____	____ ( )

How Computer Services Are Provided

	Hardware		Software	
Purchased	248	49%	212	45%
Leased	37	7	46	10
Provided by a consortium				
o paid through institutional funds	25	5	29	6
o paid through noninstitutional funds	6	1	8	2
Combination or other	192	38	175	37
Total	508	100%	470	100%

Meaning and Explanations

All computer-related expenditures exclude data processing curricular costs except for hardware and software and directly related supplies and other costs required for equipment operation; thus, data processing, faculty compensation, and general instructional support are excluded. Computer-related expenditures include those expenditures decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium (whether paid through institutional or noninstitutional funds). Total computer-related expenditures include those of all types, whether centrally administered or decentralized to administrative offices and academic units. This is the sum of operating, development, and purchased and/or leased capital expenditures. Appendix B contains a copy of the questionnaire on computer-related expenditures.

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$ 115 (473)	$_____	$_____ ( )	$ 103 (473)	$_____	$_____ ( )
58 (481)	_____	_____ ( )	52 (481)	_____	_____ ( )
46 (481)	_____	_____ ( )	42 (481)	_____	_____ ( )

Type of System

Large-scale system	150	29%
Minicomputer system	95	19
Microcomputer system	11	2
Combination or other	257	50
Total	513	100%

Operating expenditures include those for computer center, computer service personnel, remote terminals, leased lines, computer maintenance costs, steady state and routine programming, and computer-related supplies, whether in the computer center's or user's budget. Development expenditures include internal and external expenditures incurred for special, one-time computer service personnel, remote activities, procurement of software packages, and employment of outside technical consultants.

Capital expenditures include major expenditures for purchase of computer hardware amortized over five years. Lease expenditures include those for the lease of computer hardware.

Of the almost 40% that reported hardware to be provided by a combination of methods, the predominant combination was purchased and leased. The same was true of software. Half the colleges reported a combination of types of systems, the most common being large-scale and microcomputer systems.

Possible Interpretations

Computer expenditures may be compared as a rough guide, but internal management would do well to monitor trends in its own computer-related expenditure patterns. Operating expenditures of 66% of the total computer-related expenditures may reflect an effort to upgrade computer software or an attempt to provide a higher level of service.

Limitations

Some institutions had difficulty breaking down expenditures between administrative and academic support. Underreporting of computer-related expenditures by institutions with decentralized systems is probable, especially in regard to academic support. This is more likely to have occurred at medium and large institutions. Regarding purchase of capital equipment, over- and underreporting may balance. Of those that did not amortize, some included the total amount in 1982-83 while others also lumped expenditures in this category but for some other fiscal year.

TABLE 5
REVENUES BY MAJOR CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Total Revenues (current fund, not including auxiliaries)	100.0% (560)	_____ %	% ( )
Tuition and Fees	18.0 (560)	_____	( )
Appropriations (all governments)	68.2 (560)	_____	( )
Gifts, Grants, and Contracts (all sources)	13.0 (560)	_____	( )
Other Revenues (not auxiliaries)	3.1 (560)	_____	( )

Meaning and Explanations

Total revenues exclude sales and services of auxiliary enterprises, hospitals, and independent operations as defined on the HEGIS finance form for lines A-16, A-17, and A-19.

Appropriations (all governments) include federal, state, and local appropriations.

Gifts, grants, and contracts (all sources) include restricted and unrestricted revenues from federal, state, local, and private sources. Pell grants are excluded from federal grants and contracts.

Other revenues include unrestricted and restricted endowment income, sales and services of educational activities, and "other sources" as defined on the HEGIS finance form for lines A-13, A-14, A-15, and A-18.

Pell Grants

Pell grants were included in both the revenues and expenditures bases in 1982-83 and 1983-84, a significant change from previous years. The inclusion of Pell grants in the HEGIS finance survey in 1982-83 was in response to the Financial Accounting Standards Board decision, effective 1982-83, to consider Pell grants as institutional rather than agency funds.

In the revenues category, Pell grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell grants have been excluded from the abovementioned items and the corresponding totals.

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$3525 (560)	$_____	$_____ ( )	$3242 (560)	$_____	$_____ ( )
638 (560)	_____	_____ ( )	590 (560)	_____	_____ ( )
2344 (560)	_____	_____ ( )	2183 (560)	_____	_____ ( )
467 (560)	_____	_____ ( )	419 (560)	_____	_____ ( )
109 (560)	_____	_____ ( )	101 (560)	_____	_____ ( )

Possible Interpretations

Interinstitutional revenue mix comparisons are difficult to make and have limited uses. States and localities finance their institutions in many ways. Grants may be for student aid or for special programs, such as Title III. These variations make comparison difficult.

Limitations

In some states institutions charge no tuition; revenues come from state and local sources only. This explains the great variability of these statistics.

Most revenue analyses would best be done on a state-by-state basis. Comparison is easiest among institutions within the same state or among institutions within states having similar financing for community colleges. Many institutions will want to rely on special home-state revenue analyses.

The large range of financing strategies makes medians and quartiles of dubious statistical value.

TABLE 6
REVENUES BY DETAILED CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Tuition and Fees			
Tuition and Fees for Credit	16.8% (560)	_____%	_____% ( )
Tuition and Fees for Noncredit	0.4 (560)	_____	_____ ( )
Appropriations			
Federal	0.0 (560)	_____	_____ ( )
State	55.0 (560)	_____	_____ ( )
Local	11.4 (560)	_____	_____ ( )
Gifts, Grants, and Contracts			
Federal	3.2 (560)	_____	_____ ( )
State and Local	1.3 (560)	_____	_____ ( )
Private	0.2 (560)	_____	_____ ( )

Meaning and Explanations

Tuition and fees were split into credit and noncredit portions using the estimated percentage breakdown given by each survey respondent.

All categories include both restricted and unrestricted funds.

Federal grants and contracts exclude Pell grants.

State and local grants and contracts have been combined to save space.

Other revenues and total revenues are defined on the previous pages.

Table 7 shows state and local appropriations combined to improve state-by-state comparisons where the only variance in funding is the state or local portion provided.

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$ 609 (560) N/A	$_____ N/A	$_____ ( ) N/A	N/A $ 2*(397)	N/A $_____ *	N/A $_____ * ( )
0 (560)	_____	_____ ( )	0 (560)	_____	_____ ( )
1810 (560)	_____	_____ ( )	1663 (560)	_____	_____ ( )
408 (560)	_____	_____ ( )	329 (560)	_____	_____ ( )
105 (560)	_____	_____ ( )	99 (560)	_____	_____ ( )
51 (560)	_____	_____ ( )	46 (560)	_____	_____ ( )
6 (560)	_____	_____ ( )	5 (560)	_____	_____ ( )

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

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Possible Interpretations

Of interest to some analysts is the range of tuition and fee revenues per noncredit headcount student discovered by this survey. Being lower than the median, for example, may indicate a preponderance of inexpensive courses, subsidized noncredit courses, or a hasty estimate of the split between credit and noncredit tuition revenue.

Most of the other figures can be useful for pinpointing how differently the institution is financed compared to national sample medians. Given the lack of control most administrators have over the setting of tuition and appropriation levels, this is more "interesting" than useful for making policy.

Limitations

Comparisons among institutions of budget proportions or revenues per student will become more useful when data for a number of previous years are also available.

TABLE 7
SPECIAL CATEGORIES OF REVENUE

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
State and Local Appropriations (combined)	67.1% (560)	_____%	_____% ( )
Total Appropriations / Unduplicated Student Headcount	$612 (276)	$_____	$_____ ( )
Service Area Population / Unduplicated Student Headcount	20.4 (271)	_____	_____ ( )

Meaning and Explanations

Three additional statistics are included:

1. The combination of state and local appropriations shows the combined funding from the two sources.

2. Total appropriations per unduplicated headcount adds federal, state, and local appropriations to arrive at the numerator. Unduplicated headcount was requested on the NACUBO survey (see Appendix B). In the first five years of this report, where no response was given to unduplicated headcount in the survey, the sum of the noncredit FTE enrollment multiplied by 20, the credit part-time FTE enrollment multiplied by 3, and the full-time FTE enrollment was used as a proxy for unduplicated headcount. This approximation was discontinued for last year's and this year's reports. It does not appear to have affected this ratio.

3. Service area population per unduplicated headcount is derived from the NACUBO survey responses (see Appendix B). The same approximation for unduplicated headcount, as defined above, was also discontinued for last year's and this year's reports. This change in calculation may have affected this figure or this ratio may have lowered as institutions become increasingly aware of "market penetration."

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$2316 (560)	$_____	$_____ ( )	$2156 (560)	$_____	$_____ ( )

Possible Interpretations

State and local appropriation statistics are derived from financing characteristics and vary greatly from state to state.

Total appropriations per unduplicated headcount gives the dollar amount provided by appropriations per student served. The more an institution is above the median, the more appropriation support the institution receives per student served.

Service area population per unduplicated headcount gives the "market penetration" of the institution. Being below the median may indicate good reception of the institution's programs within the community. This statistic will also be affected by the number and size of competing institutions and reflects the competitive strength of the institution.

Limitations

The median for state and local appropriation financing is based on a large range of financing strategies and may be of limited analytic value.

Unduplicated headcounts are not monitored by all institutions; thus, these figures are often estimates and may be in error.

Service area populations may vary in the proportion of people who are generally eligible for college, i.e., 18 years and over. This somewhat limits the comparability of the statistic among institutions. In addition, many of the students counted in the headcount may be drawn from outside the service area, weakening the "market penetration" interpretation of the statistic.

Course Enrollment Distributions, Salaries, and Staff Ratios

TABLE 8
COURSE ENROLLMENT DISTRIBUTIONS

Course Enrollment by Major Function:	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Class Size			
More than 50 students	1% (434)	_____ %	% ( )
From 25 to 50 students	27 (434)	_____	( )
From 15 to 24 students	36 (434)	_____	( )
From 6 to 14 students	18 (434)	_____	( )
Less than 6 students	2 (434)	_____	( )

Meaning and Explanations

Course enrollment distributions are given for credit and noncredit courses separately. Medians were calculated by ordering in each size category the proportion of courses that each responding institution had in that category. Thus, for the category "class size more than 50," the proportions given by individual institutions might range from 0% (no classes with more than 50 students including individual sections) to 100% (all classes at the institution with more than 50 students). (Note that there were no schools with all classes this large.) The median (1%) split this distribution in half, such that half the schools had more than 1% of their classes with more than 50 students. Because each median is calculated separately, a different school may be at the median for each class size. This results in the sum of the proportions not adding to 100%.

Possible Interpretations

Institutions that find their instructional costs per student above the median may wish to examine the course size distribution to see if high costs are a result of their class size distribution. A large proportion of small classes is costly. Some institutions may find that they have a predominance of very large and very small classes, with few in the mid-range when compared with the national sample. They may wish to reevaluate methods of delivering instruction.

Limitations

These questions had the fewest respondents and the largest spread among responses. The large amount of variation that exists makes it questionable whether any sort of a "national norm" for class sizes can really be said to exist; however, the median proportions have not differed significantly from year to year.

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
0% (370)	_____%	____% ( )
10 (370)	_____	____ ( )
34 (370)	_____	____ ( )
30 (370)	_____	____ ( )
0 (370)	_____	____ ( )

SALARIES

Total Current Fund Salaries and Wages / Total Current Fund Expenditures + MT	58% (515)	____%	____% ( )	2

Meaning and Explanations

MT is an abbreviation for Mandatory Transfers.

This ratio shows the proportion of institutional expenditures comprised of salaries and wages. It includes salaries and wages spent in auxiliary enterprises.

Possible Interpretations

This ratio will be most useful as figures that show changes over time become available. For individual institutions an increase in this ratio may reflect the preliminary stages of budget stringency. Travel, supplies, telephone, and equipment budgets are often the first to be cut in anticipation of revenue shortfalls.

Limitations

Comparison among institutions on this ratio for a single year yields only an idea of the variety of budget structures. Some institutions depend more heavily on personnel; others have high nonpersonnel costs.

TABLE 9
STAFF RATIOS

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Instruction			
Credit Instruction Faculty	48.7% (468)	____%	____% ( )
Noncredit Instruction Faculty	1.6 (468)	____	____ ( )
All Other Staff (instruction, nonfaculty)	2.7 (468)	____	____ ( )
Public Service Staff	0.0 (468)	____	____ ( )
Academic Support Staff	8.1 (468)	____	____ ( )
Student Services Staff	8.8 (468)	____	____ ( )
Institutional Support Staff	11.9 (468)	____	____ ( )
Plant O & M Support Staff	9.5 (468)	____	____ ( )
Total	100.0 (560)	____	____ ( )
Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	78.9 (249)	____	____ ( )
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)	0.9 (467)	____	____ ( )

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY		
Instruction			
Credit Instruction Faculty	29.5% (454)	____%	____% ( )
Noncredit Instruction Faculty	92.4 (452)	____	____ ( )
All Other Staff (instruction, nonfaculty)	0.0 (453)	____	____ ( )
Public Service Staff	0.0 (451)	____	____ ( )
Academic Support Staff	1.9 (451)	____	____ ( )
Student Services Staff	3.0 (451)	____	____ ( )
Institutional Support Staff	2.8 (451)	____	____ ( )
Plant O & M Support Staff	2.0 (451)	____	____ ( )
Total	22.9 (451)	____	____ ( )

Total FTE Student (credit & noncredit) per FTE Staff			Unduplicated Student Headcount (credit & noncredit) per FTE Staff		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4
18*(468)	*	* ( )	N/A	N/A	N/A
N/A	N/A	N/A	283**(257)	**	** ( )
331 (468)		( )	1000 (249)		( )
*** (468)		( )	*** (249)		( )
127 (468)		( )	438 (249)		( )
110 (468)		( )	406 (249)		( )
82 (468)		( )	299 (249)		( )
107 (468)		( )	382 (249)		( )
10 (468)		( )	35 (249)		( )

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide a meaningful statistic.

2

Meaning and Explanations

Institutions provided FTE staff counts according to the NACUBO functional categories. Instructional staff were further categorized as credit instruction, noncredit instruction, and all other staff instruction. The final category was used for clerical, laboratory, or administrative staff (all nonteaching) who may be classified in the instruction function but not as faculty. FTE staff statistics are calculated in four ways: proportion of staff in each category for the median institution, median ratio of FTE staff in each category to FTE credit students, median ratio of FTE staff in each staff category to number of unduplicated headcount students (an estimate of all those enrolled as students during the year), and part-time FTE staff as a percentage of total FTE staff per each specific staffing category only.

Two other ratios are provided: unduplicated student headcount per total FTE nonfaculty staff and FTE nonfaculty staff per total FTE faculty staff, including credit and noncredit faculty. FTE nonfaculty staff includes the sum of all staff categories excepting credit instructional faculty and noncredit instructional faculty. FTE nonfaculty staff to total FTE faculty staff, including credit and noncredit faculty, is a comparison of administration staffing with faculty staffing.

Where no response was given to unduplicated headcount in the survey, no proxy was used in last year's and this year's reports. This differs from the first five years of this report.

Possible Interpretations

These ratios may provide a starting point for an institution to judge whether it has too many or too few faculty or other staff. Comparison of administrative staffing must be made with care because of the wide range of administrative services provided by institutions; the median institution may be providing a very different level of administrative support and services than any other college.

The increase in the ratio of unduplicated headcount to total FTE nonfaculty staff may be attributable to the method of calculation (i.e., dropping the proxy for unduplicated headcount), which may have deflated headcount in previous years, or may be an actual decrease in staffing levels, possibly attributable to retrenchment or to more efficient use of staff.

An institution may want to use comparative data as a rough guide to "standard behavior in the industry," but alert management also requires careful year-to-year monitoring of trends in its own staffing patterns.

Limitations

Some institutions could not provide staffing ratios by functional categories because they maintained only exempt, nonexempt, and faculty breakdowns.

Many respondents had difficulty in determining whether an employee who did not teach but who worked exclusively in the instructional area was instructional or academic support. There may be considerable overlap between these two categories. Some confusion may also exist over the difference between noncredit instructional faculty and public service personnel.

Some institutions also had difficulty converting part-time noncredit instructional faculty to FTE. Although class hour conversions were suggested, some difficulty must be expected when the noncredit offerings might be for such extremes as one weekend or six months on an irregular schedule.

CHAPTER 3
QUARTILES FOR THE FULL SAMPLE
(INSTITUTIONS OF ALL SIZES)

This chapter includes quartiles for the entire sample.

The first quartile is the value for a given statistic that separates the lowest 25% of the institutional values from the top 75% of the institutional values.

The median is the value that separates the lowest 50% of the values from the top 50% of the values for each statistic.

The third quartile is the value that separates the lowest 75% of the values from the top 25% of the values for each statistic.

N is the number of institutions that provided the data necessary to calculate the statistic. Hence, N is the number of values used to find the quartiles and median. N varies with each statistic.

IMPORTANT

Because each statistic has a different institution at its median and quartile values, proportions will not add to 100%. This is especially true of the first and third quartiles. An institution that has a low instructional budget proportion will have a high administrative budget proportion. Thus, the quartiles are formed from very different institutions. As a result, the sum of the first quartile proportions will generally be much less than 100%, while the sum of the third quartile proportions will tend to exceed 100%.

TABLE 10
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR FULL SAMPLE

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	560
Academic Expenditures	56.8	61.5	66.1	560
Support Expenditures	32.5	36.3	41.1	560
Scholarships and Fellowships	0.5	1.4	3.0	560
Academic				
Instruction (and Research)	46.1	51.2	56.2	560
Public Service	0.0	0.1	1.5	560
Academic Support	5.6	8.3	11.1	560
Support Services				
Student Services	6.8	8.5	10.6	560
Institutional Support	11.8	14.6	18.3	560
Plant Operation & Maintenance	10.0	12.1	14.2	560
Credit Instruction	43.8	48.8	53.6	560
Noncredit Instruction	0.0	0.6	2.8	560
Utilities Expenditures	3.0	3.9	5.1	533
Plant O & M without Utilities	6.3	7.9	9.7	533
Computer-related Expenditures	2.2	3.2	4.7	473
Administrative Support	0.9	1.7	2.6	481
Academic Support	0.6	1.2	2.3	481
Utilities / Building Gross Area (sq. ft.)	$ 0.87	$ 1.10	$ 1.41	506
Plant O & M without Utilities / Building Gross Area (sq. ft.)	$ 1.64	$ 2.24	$ 2.97	506
Plant O & M without Utilities / Building Replacement Value (est.)	$ 0.02	$ 0.03	$ 0.04	440

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	46.2%	65.6%	84.5%	473
Development Expenditures	0.0	0.0	4.2	473
Capital Equipment Purchase (amortized over 5 years)	0.0	14.0	38.1	473
Capital Equipment Lease	0.0	0.0	10.7	473

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2865	$3392	$4189	560	$2657	$3120	$3729	560
1723	2042	2555	560	1595	1882	2296	560
984	1248	1595	560	910	1139	1429	560
18	50	100	560	17	44	93	560
1447	1705	2141	560	1349	1559	1919	560
0	3	48	560	0	3	43	560
178	272	400	560	160	255	355	560
228	297	386	560	205	272	351	560
372	500	712	560	342	460	637	560
319	400	552	560	290	366	497	560
1401	1602	2006	560	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	0*	62*	401
100	136	186	533	89	125	172	533
200	258	365	533	180	238	338	533
72	115	175	473	67	103	157	473
29	58	94	481	27	52	85	481
21	46	83	481	19	42	78	481

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

3

Building Replacement Value (est.) Total FTE Students (cr. + ncr.)	$4905	$6976	$10033	460
Total Scholarships and Pell Grants Credit FTE Students	$ 164	$ 264	$ 392	560
Total Current Fund Salaries and Wages Total Current Fund Expenditures + MT	53%	58%	63%	515

How Computer Services Are Provided

	Hardware		Software	
Purchased	248	49%	212	45%
Leased	37	7	46	10
Provided by a consortium				
o paid through institional funds	25	5	29	6
o paid through noninstitutional funds	6	1	8	2
Combination or other	192	38	175	37
Total	508	100%	470	100%

Type of System

Large-scale system	150	29%
Minicomputer system	95	19
Microcomputer system	11	2
Combination or other	257	50
Total	513	100%

TABLE 11
QUARTILES FOR ALL REVENUE CATEGORIES FOR FULL SAMPLE

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	560
Tuition and Fees	10.9	18.0	25.3	560
Appropriations (all governments)	60.3	68.2	78.7	560
Gifts, Grants, and Contracts (all sources)	8.1	13.0	19.2	560
Other Revenues (not auxiliaries)	1.4	3.1	5.0	560
Tuition and Fees				
Tuition and Fees for Credit	9.7	16.8	23.9	560
Tuition and Fees for Noncredit	0.0	0.4	1.4	560
Appropriations				
Federal	0.0	0.0	0.5	560
State	34.2	55.0	67.7	560
Local	0.0	11.4	28.1	560
Gifts, Grants, and Contracts				
Federal	1.2	3.2	6.8	560
State and Local	0.2	1.3	3.7	560
Private	0.0	0.2	0.8	560
State and Local Appropriations (combined)	58.6	67.1	77.8	560

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2927	$3525	$4405	560	$2760	$3242	$3869	560
418	638	925	560	376	590	843	560
1927	2344	3087	560	1796	2183	2759	560
286	467	725	560	252	419	642	560
47	109	194	560	42	101	181	560
387	609	860	560	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	2*	28*	397
0	0	16	560	0	0	15	560
1229	1810	2409	560	1133	1663	2169	560
0	408	948	560	0	329	907	560
45	105	272	560	42	99	237	560
6	51	126	560	6	46	118	560
0	6	31	560	0	5	25	560
1888	2316	3033	560	1758	2156	2731	560

3

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Total Appropriations				
Unduplicated Student Headcount	$ 407	$ 612	$ 972	276
Service Area Population				
Unduplicated Student Headcount	11.4	20.4	39.6	271

TABLE 12
STAFF RATIOS AND COURSE ENROLLMENT DISTRIBUTIONS FOR FULL SAMPLE

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	41.9%	48.7%	55.0%	468
Noncredit Instruction Faculty	0.0	1.6	6.3	468
All Other Staff (instruction, nonfaculty)	0.0	2.7	8.0	468
Public Service Staff	0.0	0.0	1.5	468
Academic Support Staff	4.8	8.1	11.2	468
Student Services Staff	6.7	8.8	11.1	468
Institutional Support Staff	8.9	11.9	15.5	468
Plant O & M Support Staff	6.9	9.5	12.2	468
Total	100.0	100.0	100.0	560

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY			
Instruction				
Credit Instruction Faculty	18.2%	29.5%	41.1%	454
Noncredit Instruction Faculty	0.0	92.4	100.0	452
All Other Staff (instruction, nonfaculty)	0.0	0.0	11.1	453
Public Service Staff	0.0	0.0	0.0	451
Academic Support Staff	0.0	1.9	13.2	451
Student Services Staff	0.0	3.0	11.1	451
Institutional Support Staff	0.0	2.8	10.5	451
Plant O & M Support Staff	0.0	2.0	11.1	451
Total	14.8	22.9	31.2	451

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	1%	2%	434
From 25 to 50 students	15	27	42	434
From 15 to 24 students	27	36	50	434
From 6 to 14 students	8	18	28	434
Less than 6 students	0	2	9	434

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
15*	18*	23*	468	N/A	N/A	N/A	---
N/A	N/A	N/A	---	69**	283**	1773**	249
132	331	***	468	439	1000	***	249
659	***	***	468	2049	***	***	249
83	127	200	468	269	438	836	249
84	110	147	468	261	406	681	249
58	82	116	468	187	299	480	249
74	107	150	468	248	382	628	249
8	10	12	468	23	35	50	249

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	52.7	78.9	109.9	249
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. & ncr.)	0.7	0.9	1.1	467

3

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories			
0%	0%	3%	370
0	10	18	370
17	34	57	370
7	30	50	370
0	0	6	370

CHAPTER 4
MEDIANS AND QUARTILES FOR PEER GROUPS CLASSIFIED BY ENROLLMENT SIZE AND BY VOCATIONAL/TECHNICAL DESIGNATION

This chapter shows medians and quartiles for peer groups classified as follows:

Group 1: Total credit and noncredit headcount enrollment less than 5,000 (216 institutions).

Group 2: Total credit and noncredit headcount enrollment from 5,000 through 15,000 (192 institutions).

Group 3: Total credit and noncredit headcount enrollment greater than 15,000 (152 institutions).

Group 4: Total FTE enrollment less than 1,000 (107 institutions). (These institutions are a subset of Groups 1, 2, and 3).

Group 5: Primarily vocational/technical institutions of all sizes (110 institutions). (These institutions are a subset of Groups 1, 2, and 3.)

Total enrollment includes full-time, part-time, and noncredit students.

FTE enrollment consists of full-time equivalents for full-time, part-time, and noncredit students. For institutions without more precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and noncredit students divided by 20.

Group 1

TABLE 13
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 5,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	216
Academic Expenditures	53.7	59.7	64.5	216
Support Expenditures	32.7	38.0	42.8	216
Scholarships and Fellowships	0.6	1.8	3.8	216
Academic				
Instruction (and Research)	43.9	48.7	54.8	216
Public Service	0.0	0.1	1.7	216
Academic Support	6.0	8.3	11.4	216
Support Services				
Student Services	7.1	8.8	11.2	216
Institutional Support	12.0	15.0	19.3	216
Plant Operation & Maintenance	10.0	12.2	15.0	216
Credit Instruction	42.7	47.6	53.2	216
Noncredit Instruction	0.0	0.2	1.1	216
Utilities Expenditures	3.1	4.4	5.6	201
Plant O & M without Utilities	5.9	7.9	9.9	201
Computer-related Expenditures	2.1	3.2	5.0	185
Administrative Support	0.7	1.4	2.2	188
Academic Support	0.7	1.4	2.6	188
Utilities / Building Gross Area (sq. ft.)	$ 0.82	$ 0.98	$ 1.26	187
Plant O & M without Utilities / Building Gross Area (sq. ft.)	$ 1.30	$ 1.72	$ 2.57	187
Plant O & M without Utilities / Building Replacement Value (est.)	$ 0.02	$ 0.03	$ 0.04	163

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	38.2%	66.2%	94.6%	185
Development Expenditures	0.0	0.0	0.2	185
Capital Equipment Purchase (amortized over 5 years)	0.0	15.4	48.6	185
Capital Equipment Lease	0.0	0.0	6.9	185

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3010	$3586	$4323	216	$2950	$3448	$4061	216
1769	2118	2619	216	1708	2052	2444	216
1041	1345	1743	216	1017	1278	1653	216
23	66	130	216	22	62	125	216
1468	1711	2236	216	1415	1677	2111	216
0	2	62	216	0	2	59	216
197	298	450	216	186	294	418	216
244	322	453	216	238	309	413	216
397	545	782	216	391	524	731	216
337	419	622	216	324	405	588	216
1444	1679	2156	216	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	0*	46*	151
110	164	219	201	105	158	211	201
199	264	400	201	192	254	383	201
77	121	190	185	73	117	188	185
25	50	97	188	23	48	91	188
26	57	94	188	25	56	92	188

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

4

Building Replacement Value (est.) Total FTE Students (cr. + ncr.)	$6215	$8834	$13368	172
Total Scholarships and Pell Grants Credit FTE Students	$ 234	$ 335	$ 472	216
Total Current Fund Salaries and Wages Total Current Fund Expenditures + MT	51%	56%	62%	198

Group 1

TABLE 14
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 5,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	216
Tuition and Fees	11.6	16.7	23.7	216
Appropriations (all governments)	60.3	68.4	76.2	216
Gifts, Grants, and Contracts (all sources)	9.9	15.7	23.0	216
Other Revenues (not auxiliaries)	1.5	2.8	5.4	216
Tuition and Fees				
Tuition and Fees for Credit	10.7	15.9	22.9	216
Tuition and Fees for Noncredit	0.0	0.1	0.8	216
Appropriations				
Federal	0.0	0.0	0.7	216
State	39.2	55.3	68.5	216
Local	0.0	0.0	23.0	216
Gifts, Grants, and Contracts				
Federal	1.2	3.9	9.6	216
State and Local	0.0	1.0	3.6	216
Private	0.0	0.1	1.0	216
State and Local Appropriations (combined)	57.3	67.1	74.6	216

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3103	$3706	$4709	216	$3027	$3580	$4377	216
475	617	901	216	455	591	858	216
1997	2416	3290	216	1949	2341	3053	216
363	570	871	216	354	542	855	216
53	115	224	216	48	110	217	216
449	588	874	216	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	0*	14*	153
0	0	30	216	0	0	29	216
1343	1974	2641	216	1324	1908	2522	216
0	0	884	216	0	0	842	216
46	144	378	216	45	137	358	216
0	36	142	216	0	34	140	216
0	4	40	216	0	4	38	216
1935	2370	3149	216	1889	2264	3004	216

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Total Appropriations / Unduplicated Student Headcount	$ 706	$ 979	$1585	86
Service Area Population / Unduplicated Student Headcount	22.4	39.9	79.1	84

*** Too few figures available in this category to provide a meaningful statistic.

4

Group 1

TABLE 15
STAFF RATIOS AND COURSE ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 5,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	43.8%	52.3%	58.2%	186
Noncredit Instruction Faculty	0.0	0.6	4.0	186
All Other Staff (instruction, nonfaculty)	0.0	1.1	5.6	186
Public Service Staff	0.0	0.0	1.5	186
Academic Support Staff	4.8	8.2	11.1	186
Student Services Staff	6.6	8.8	11.2	186
Institutional Support Staff	8.6	12.2	16.2	186
Plant O & M Support Staff	6.2	8.9	11.8	186
Total	100.0	100.0	100.0	216

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY			
Instruction				
Credit Instruction Faculty	17.3%	28.7%	40.5%	184
Noncredit Instruction Faculty	0.0	52.9	100.0	184
All Other Staff (instruction, nonfaculty)	0.0	0.0	0.0	184
Public Service Staff	0.0	0.0	0.0	184
Academic Support Staff	0.0	0.0	9.3	184
Student Services Staff	0.0	0.0	9.1	184
Institutional Support Staff	0.0	0.0	7.9	184
Plant O & M Support Staff	0.0	0.0	9.6	184
Total	13.5	21.6	30.5	184

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	1%	2%	181
From 25 to 50 students	12	24	37	181
From 15 to 24 students	25	37	55	181
From 6 to 14 students	8	20	33	181
Less than 6 students	0	1	8	181

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
14*	17*	20*	186	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0**	203**	***	81
161	760	***	186	367	913	***	81
643	***	***	186	1017	4857	***	81
80	115	183	186	198	290	477	81
77	103	136	186	188	278	392	81
51	73	106	186	132	196	273	81
69	102	149	186	132	267	398	81
7	9	11	186	15	22	31	81

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	34.7	54.4	66.6	81
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. & ncr.)	0.6	0.8	1.1	186

4

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

0%	0%	1%	151
0	5	15	151
5	27	50	151
2	35	55	151
0	0	5	151

Group 2

TABLE 16
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT FROM 5,000 THROUGH 15,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	192
Academic Expenditures	56.9	62.1	66.1	192
Support Expenditures	32.5	36.0	41.4	192
Scholarships and Fellowships	0.5	1.3	2.7	192
Academic				
Instruction (and Research)	46.8	51.6	55.9	192
Public Service	0.0	0.1	1.3	192
Academic Support	5.0	7.9	11.1	192
Support Services				
Student Services	6.5	8.0	10.3	192
Institutional Support	11.6	14.6	18.2	192
Plant Operation & Maintenance	9.9	12.0	14.2	192
Credit Instruction	44.1	48.7	53.5	192
Noncredit Instruction	0.0	0.7	3.4	192
Utilities Expenditures	3.0	3.7	4.9	182
Plant O & M without Utilities	6.5	7.9	9.8	182
Computer-related Expenditures	2.2	3.1	4.7	158
Administrative Support	0.9	1.8	2.7	163
Academic Support	0.6	1.2	2.4	163
Utilities / Building Gross Area (sq. ft.)	$ 0.84	$ 1.13	$ 1.39	177
Plant O & M without Utilities / Building Gross Area (sq. ft.)	$ 1.78	$ 2.33	$ 2.91	177
Plant O & M without Utilities / Building Replacement Value (est.)	$ 0.02	$ 0.03	$ 0.04	154

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	51.2%	69.2%	83.3%	158
Development Expenditures	0.0	0.0	2.9	158
Capital Equipment Purchase (amortized over 5 years)	0.0	13.7	37.7	158
Capital Equipment Lease	0.0	0.0	10.1	158

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2728	$3280	$4049	192	$2567	$3017	$3540	192
1661	1981	2511	192	1584	1788	2179	192
939	1201	1534	192	887	1068	1371	192
16	39	87	192	14	37	84	192
1422	1623	2079	192	1340	1503	1780	192
0	5	41	192	0	5	37	192
160	253	375	192	149	233	337	192
219	268	355	192	190	247	318	192
360	466	704	192	334	421	622	192
311	399	523	192	280	359	463	192
1385	1554	1895	192	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	0*	55*	142
92	132	181	182	82	113	166	182
202	255	343	182	181	236	305	182
67	114	173	158	65	99	148	158
31	57	102	163	29	53	81	163
17	44	82	163	16	39	75	163

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

4

Building Replacement Value (est.) Total FTE Students (cr. + ncr.)	$4,682	$6,759	$9,248	159
Total Scholarships and Pell Grants Credit FTE Students	$ 149	$ 241	$ 382	192
Total Current Fund Salaries and Wages Total Current Fund Expenditures + MT	54%	58%	62%	178

Group 2

TABLE 17
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT FROM 5,000 THROUGH 15,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	192
Tuition and Fees	10.6	19.8	26.2	192
Appropriations (all governments)	59.4	67.4	79.3	192
Gifts, Grants, and Contracts (all sources)	7.9	12.3	18.6	192
Other Revenues (not auxiliaries)	1.2	3.2	5.2	192
Tuition and Fees				
Tuition and Fees for Credit	9.7	18.7	25.3	192
Tuition and Fees for Noncredit	0.0	0.6	1.5	192
Appropriations				
Federal	0.0	0.0	0.3	192
State	32.8	56.0	67.8	192
Local	0.0	12.9	27.5	192
Gifts, Grants, and Contracts				
Federal	1.1	2.8	6.3	192
State and Local	0.4	1.3	3.8	192
Private	0.0	0.2	0.8	192
State and Local Appropriations (combined)	58.6	66.3	78.8	192

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2871	$3395	$4205	192	$2660	$3115	$3669	192
381	650	916	192	352	588	831	192
1837	2221	2959	192	1737	2059	2528	192
271	426	615	192	235	384	561	192
38	105	186	192	33	100	176	192
360	614	855	192	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	7*	28*	136
0	0	14	192	0	0	14	192
1165	1680	2382	192	1071	1566	2085	192
0	490	924	192	0	418	861	192
43	92	223	192	36	88	201	192
11	58	123	192	11	49	115	192
0	7	30	192	0	6	24	192
1821	2189	2947	192	1698	2014	2524	192

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Total Appropriations				
Unduplicated Student Headcount	$ 417	$ 554	$852	100
Service Area Population				
Unduplicated Student Headcount	11.2	20.2	36.4	99

Group 2

TABLE 18
STAFF RATIOS AND COURSE ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH ENROLLMENT FROM 5,000 THROUGH 15,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	43.1%	48.5%	53.9%	163
Noncredit Instruction Faculty	0.0	1.8	6.3	163
All Other Staff (instruction, nonfaculty)	0.0	2.7	8.4	163
Public Service Staff	0.0	0.3	1.7	163
Academic Support Staff	5.0	8.0	10.9	163
Student Services Staff	6.6	8.6	10.6	163
Institutional Support Staff	9.1	11.6	15.8	163
Plant O & M Support Staff	8.1	9.7	12.4	163
Total	100.0	100.0	100.0	192

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY			
Instruction				
Credit Instruction Faculty	19.3%	30.4%	40.8%	156
Noncredit Instruction Faculty	0.0	91.1	100.0	155
All Other Staff (instruction, nonfaculty)	0.0	0.0	13.2	156
Public Service Staff	0.0	0.0	16.0	154
Academic Support Staff	0.0	4.5	12.2	154
Student Services Staff	0.0	4.3	11.4	154
Institutional Support Staff	0.0	4.7	12.9	154
Plant O & M Support Staff	0.0	3.1	12.3	154
Total	16.8	23.2	30.8	154

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories.			
Class Size				
More than 50 students	0%	1%	3%	145
From 25 to 50 students	15	28	40	145
From 15 to 24 students	30	39	50	145
From 6 to 14 students	10	18	26	145
Less than 6 students	0	2	9	145

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
16*	19*	23*	163	N/A	N/A	N/A	---
N/A	N/A	N/A	---	161**	307**	2489**	89
137	303	***	163	471	1604	***	89
580	3546	***	163	2564	***	***	89
87	133	200	163	305	445	738	89
97	122	152	163	310	440	698	89
59	84	116	163	212	307	453	89
74	110	135	163	272	386	600	89
8	10	12	163	28	37	49	89

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	61.4	85.3	110.7	89
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. & ncr.)	0.7	0.9	1.1	163

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

0%	0%	3%	124
3	10	17	124
23	39	60	124
10	32	50	124
0	0	8	124

Group 3

TABLE 19
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT GREATER THAN 15,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	152
Academic Expenditures	59.1	63.4	66.9	152
Support Expenditures	32.0	35.0	38.9	152
Scholarships and Fellowships	0.5	1.1	2.3	152
Academic				
Instruction (and Research)	49.3	53.6	58.0	152
Public Service	0.0	0.1	1.2	152
Academic Support	5.8	8.5	10.7	152
Support Services				
Student Services	6.8	8.6	10.2	152
Institutional Support	11.4	14.2	17.1	152
Plant Operation & Maintenance	10.0	11.9	13.5	152
Credit Instruction	45.6	50.3	54.8	152
Noncredit Instruction	0.0	2.2	5.6	152
Utilities Expenditures	3.0	3.6	4.7	145
Plant O & M without Utilities	6.6	7.8	9.3	145
Computer-related Expenditures	2.2	3.1	4.3	130
Administrative Support	1.3	2.0	2.7	130
Academic Support	0.6	1.1	1.8	130
Utilities / Building Gross Area (sq. ft.)	$ 0.98	$ 1.21	$ 1.59	142
Plant O & M without Utilities / Building Gross Area (sq. ft.)	$ 2.00	$ 2.61	$ 3.54	142
Plant O & M without Utilities / Building Replacement Value (est.)	$ 0.03	$ 0.03	$ 0.05	123

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	50.0%	62.5%	78.8%	130
Development Expenditures	0.0	0.3	9.8	130
Capital Equipment Purchase (amortized over 5 years)	1.4	13.7	33.3	130
Capital Equipment Lease	0.0	0.9	18.9	130

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2805	$3303	$4038	152	$2447	$2845	$3442	152
1752	2061	2507	152	1526	1752	2113	152
967	1168	1461	152	813	1029	1270	152
16	37	74	152	14	31	60	152
1451	1731	2173	152	1271	1519	1805	152
0	4	34	152	0	3	30	152
171	269	361	152	145	236	326	152
213	292	373	152	181	242	332	152
354	495	652	152	300	408	544	152
313	372	519	152	270	332	418	152
1384	1597	1966	152	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	28*	71*	108
98	121	166	145	86	106	137	145
198	259	354	145	172	228	297	145
72	111	157	130	65	94	136	130
38	65	90	130	36	55	81	130
19	37	63	130	17	32	56	130

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

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Building Replacement Value (est.) / Total FTE Students (cr. + ncr.)	$4,058	$5,658	$7,536	129
Total Scholarships and Pell Grants / Credit FTE Students	$ 108	$ 202	$ 318	152
Total Current Fund Salaries and Wages / Total Current Fund Expenditures + MT	55%	59%	65%	139

Group 3

TABLE 20
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT GREATER THAN 15,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	152
Tuition and Fees	9.1	18.2	26.1	152
Appropriations (all governments)	61.0	69.3	82.1	152
Gifts, Grants, and Contracts (all sources)	7.2	10.8	15.3	152
Other Revenues (not auxiliaries)	1.7	3.1	4.8	152
Tuition and Fees				
Tuition and Fees for Credit	8.0	15.6	25.2	152
Tuition and Fees for Noncredit	0.1	1.0	2.5	152
Appropriations				
Federal	0.0	0.0	0.1	152
State	32.9	53.5	66.4	152
Local	7.7	18.2	31.6	152
Gifts, Grants, and Contracts				
Federal	1.5	3.2	5.7	152
State and Local	0.4	1.8	3.6	152
Private	0.0	0.2	0.6	152
State and Local Appropriations (combined)	60.6	68.9	81.5	152

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2884	$3468	$4283	152	$2537	$2961	$3567	152
321	723	968	152	243	586	817	152
1961	2388	3033	152	1703	2074	2563	152
237	383	567	152	213	325	470	152
52	107	172	152	48	97	148	152
277	669	855	152	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	15*	31*	108
0	0	4	152	0	0	3	152
1172	1684	2259	152	1052	1372	1892	152
273	576	1081	152	220	509	974	152
48	104	221	152	42	96	192	152
11	58	124	152	11	48	111	152
0	7	20	152	0	5	18	152
1960	2366	3028	151	1691	2047	2563	152

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Total Appropriations				
Unduplicated Student Headcount	$ 336	$ 432	$ 633	90
Service Area Population				
Unduplicated Student Headcount	8.8	12.3	20.5	88

Group 3

TABLE 21
STAFF RATIOS AND COURSE ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH ENROLLMENT GREATER THAN 15,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	39.8%	45.6%	51.1%	118
Noncredit Instruction Faculty	0.4	3.9	13.7	118
All Other Staff (instruction, nonfaculty)	0.0	5.3	10.9	118
Public Service Staff	0.0	0.0	1.3	118
Academic Support Staff	4.7	7.8	11.6	118
Student Services Staff	7.1	9.4	11.6	118
Institutional Support Staff	8.9	11.6	14.5	118
Plant O & M Support Staff	6.8	9.6	12.4	118
Total	100.0	100.0	100.0	152

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY			
Instruction				
Credit Instruction Faculty	14.8%	30.0%	42.5%	114
Noncredit Instruction Faculty	11.5	94.4	100.0	113
All Other Staff (instruction, nonfaculty)	0.0	0.0	14.8	113
Public Service Staff	0.0	0.0	8.1	113
Academic Support Staff	0.0	6.2	17.4	113
Student Services Staff	0.0	5.3	15.3	113
Institutional Support Staff	0.0	4.4	13.7	113
Plant O & M Support Staff	0.0	4.2	16.6	113
Total	16.2	23.2	32.7	113

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	1%	3%	108
From 25 to 50 students	23	35	50	108
From 15 to 24 students	26	35	44	108
From 6 to 14 students	9	18	24	108
Less than 6 students	0	2	9	108

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
17*	20*	24*	118	N/A	N/A	N/A	---
N/A	N/A	N/A	---	120**	360**	1189**	79
106	182	***	118	424	814	***	79
959	13920	***	118	3604	***	***	79
89	138	223	118	418	715	1045	79
80	106	158	118	364	551	1020	79
65	92	133	118	278	429	689	79
80	116	176	118	368	594	993	79
9	10	12	118	37	51	77	79

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount Total FTE Staff (nonfaculty)	78.0	107.5	174.2	79
Total FTE Staff (nonfaculty) Total FTE Faculty (cr. & ncr.)	0.7	0.9	1.2	118

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Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

0%	2%	4%	95
7	12	25	95
26	35	60	95
7	23	40	95
0	1	7	95

Group 4

TABLE 22
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH FTE ENROLLMENT LESS THAN 1,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	107
Academic Expenditures	53.4	58.5	65.6	107
Support Expenditures	32.7	38.7	43.7	107
Scholarships and Fellowships	0.4	1.5	3.0	107
Academic				
Instruction (and Research)	42.8	47.7	54.9	107
Public Service	0.0	0.0	1.4	107
Academic Support	6.2	8.9	12.1	107
Support Services				
Student Services	6.8	8.4	10.6	107
Institutional Support	12.4	16.1	20.5	107
Plant Operation & Maintenance	9.9	12.3	15.6	107
Credit Instruction	41.0	45.4	52.0	107
Noncredit Instruction	0.0	0.0	0.9	107
Utilities Expenditures	3.0	4.6	5.7	100
Plant O & M without Utilities	5.5	7.7	10.5	100
Computer-related Expenditures	1.7	3.3	5.8	89
Administrative Support	0.6	1.5	2.6	88
Academic Support	0.6	1.5	3.2	88
Utilities / Building Gross Area (sq. ft.)	$ 0.83	$ 0.98	$ 1.18	88
Plant O & M without Utilities / Building Gross Area (sq. ft.)	$ 1.12	$ 1.57	$ 2.48	88
Plant O & M without Utilities / Building Replacement Value (est.)	$ 0.02	$ 0.02	$ 0.04	78

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	30.5%	54.1%	84.2%	89
Development Expenditures	0.0	0.0	1.3	89
Capital Equipment Purchase (amortized over 5 years)	0.0	24.2	59.0	89
Capital Equipment Lease	0.0	0.0	2.6	89

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3365	$4222	$5622	107	$3240	$3886	$4927	107
1988	2476	3159	107	1887	2304	2885	107
1218	1640	2298	107	1136	1493	2039	107
17	63	131	107	17	62	115	107
1596	2182	2740	107	1543	1940	2466	107
0	0	58	107	0	0	55	107
243	375	584	107	232	358	539	107
273	357	524	107	249	337	469	107
459	693	1029	107	444	653	937	107
347	564	819	107	342	515	733	107
1577	1981	2525	107	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	0*	24*	84
134	180	254	100	127	175	241	100
193	327	610	100	180	303	507	100
80	165	254	89	72	152	235	89
25	65	119	88	25	56	105	88
25	67	138	88	24	65	135	88

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

4

Building Replacement Value (est.) Total FTE Students (cr. + ncr.)	$7421	$10836	$15605	82
Total Scholarships and Pell Grants Credit FTE Students	$ 235	$ 329	$ 470	107
Total Current Fund Salaries and Wages Total Current Fund Expenditures + MT	48%	56%	61%	94

Group 4

TABLE 23
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH FTE ENROLLMENT LESS THAN 1,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	107
Tuition and Fees	8.9	14.6	19.3	107
Appropriations (all governments)	62.1	71.5	78.7	107
Gifts, Grants, and Contracts (all sources)	7.7	15.1	22.3	107
Other Revenues (not auxiliaries)	1.4	2.8	6.3	107
Tuition and Fees				
Tuition and Fees for Credit	7.7	13.7	18.7	107
Tuition and Fees for Noncredit	0.0	0.0	0.8	107
Appropriations				
Federal	0.0	0.0	0.3	107
State	44.3	58.4	70.5	107
Local	0.0	0.0	23.2	207
Gifts, Grants, and Contracts				
Federal	0.9	3.9	10.6	107
State and Local	0.0	0.5	2.8	107
Private	0.0	0.1	1.0	107
State and Local Appropriations (combined)	60.8	70.8	77.7	107

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3532	$4622	$6107	107	$3394	$4034	$5265	107
424	617	898	107	410	577	776	107
2242	3076	4309	107	2242	2855	3819	107
364	634	1027	107	326	591	951	107
53	136	283	107	45	131	274	107
391	586	764	107	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	0*	11*	83
0	0	19	107	0	0	19	107
1782	2577	3302	107	1689	2344	3002	107
0	0	995	107	0	0	962	107
48	194	455	107	40	187	437	107
0	26	137	107	0	24	106	107
0	2	44	107	0	2	43	107
2187	3011	4146	107	2141	2850	3788	107

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Total Appropriations / Unduplicated Student Headcount	$ 519	$ 782	$1471	47
Service Area Population / Unduplicated Student Headcount	13.5	31.6	83.4	45

4

Group 4

TABLE 24
STAFF RATIOS AND COURSE ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH FTE ENROLLMENT LESS THAN 1,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	43.2%	50.8%	59.4%	90
Noncredit Instruction Faculty	0.0	0.4	4.5	90
All Other Staff (instruction, nonfaculty)	0.0	0.0	3.7	90
Public Service Staff	0.0	0.0	1.2	90
Academic Support Staff	5.3	8.1	11.4	90
Student Services Staff	6.6	8.7	11.4	90
Institutional Support Staff	9.7	12.7	16.4	90
Plant O & M Support Staff	5.6	8.5	11.7	90
Total	100.0	100.0	100.0	107

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY			
Instruction				
Credit Instruction Faculty	18.0%	28.9%	41.3%	88
Noncredit Instruction Faculty	0.0	43.7	100.0	88
All Other Staff (instruction, nonfaculty)	0.0	0.0	0.0	88
Public Service Staff	0.0	0.0	0.0	88
Academic Support Staff	0.0	0.0	9.1	88
Student Services Staff	0.0	0.0	9.4	88
Institutional Support Staff	0.0	0.0	8.3	88
Plant O & M Support Staff	0.0	0.0	16.7	88
Total	14.4	23.0	32.3	88

COURSE ENROLLMENT DISTRIBUTIONS

Class Size	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
More than 50 students	0%	0%	2%	90
From 25 to 50 students	10	16	28	90
From 15 to 24 students	24	38	56	90
From 6 to 14 students	10	25	35	90
Less than 6 students	0	1	16	90

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
12*	15*	17*	90	N/A	N/A	N/A	---
N/A	N/A	N/A	---	2**	158**	2862**	48
222	***	***	90	571	2783	***	44
598	***	***	90	1553	***	***	44
65	101	168	90	252	348	748	44
65	91	120	90	234	315	557	44
45	60	86	90	132	218	408	44
59	98	149	90	159	342	624	44
6	8	9	90	15	27	39	44

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	46.5	59.8	88.6	44
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. & ncr.)	0.6	0.8	1.1	90

4

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories			
0%	0%	1%	75
0	5	15	75
2	27	48	75
9	40	50	75
0	0	10	75

Group 5

TABLE 25
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR PRIMARILY VOCATIONAL/TECHNICAL INSTITUTIONS OF ALL SIZES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	110
Academic Expenditures	58.6	65.6	68.6	110
Support Expenditures	30.6	33.6	39.8	110
Scholarships and Fellowships	0.3	0.8	1.5	110
Academic				
Instruction (and Research)	50.4	55.1	61.3	110
Public Service	0.0	0.0	0.6	110
Academic Support	4.5	7.5	11.3	110
Support Services				
Student Services	6.1	7.7	9.1	110
Institutional Support	12.0	14.9	18.5	110
Plant Operation & Maintenance	8.9	11.3	13.2	110
Credit Instruction	44.1	49.7	56.7	110
Noncredit Instruction	0.0	1.5	8.7	110
Utilities Expenditures	2.9	3.7	4.8	104
Plant O & M without Utilities	5.6	7.2	9.2	104
Computer-related Expenditures	2.4	3.4	5.8	91
Administrative Support	0.7	1.6	2.6	93
Academic Support	0.7	1.4	3.5	93
Utilities / Building Gross Area (sq. ft.)	$ 0.83	$ 1.01	$ 1.32	100
Plant O & M without Utilities / Building Gross Area (sq. ft.)	$ 1.47	$ 1.94	$ 2.67	100
Plant O & M without Utilities / Building Replacement Value (est.)	$ 0.02	$ 0.03	$ 0.04	83

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	39.8%	55.0%	76.3%	91
Development Expenditures	0.0	0.0	2.4	91
Capital Equipment Purchase (amortized over 5 years)	3.0	29.2	49.3	91
Capital Equipment Lease	0.0	0.0	8.4	91

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3229	$3895	$4779	110	$2826	$3310	$3947	110
2008	2417	3115	110	1755	2096	2594	110
1039	1321	1678	110	939	1122	1395	110
13	33	58	110	10	28	51	110
1764	2130	2718	110	1535	1761	2274	110
0	0	26	110	0	0	21	110
165	255	502	110	150	234	395	110
233	301	384	110	183	268	332	110
424	606	779	110	377	472	642	110
332	415	582	110	269	363	479	110
1602	1851	2460	110	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	10*	69*	92
107	143	191	104	88	122	168	104
194	277	365	104	167	234	328	104
89	147	238	91	77	117	193	91
25	56	107	93	21	48	88	93
25	62	153	93	21	50	116	93

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

4

Building Replacement Value (est.) / Total FTE Students (cr. + ncr.)	$4620	$6061	$8562	85
Total Scholarships and Pell Grants / Credit FTE Students	$ 173	$ 284	$ 360	110
Total Current Fund Salaries and Wages / Total Current Fund Expenditures + MT	53%	56%	61%	98

Group 5

TABLE 26
QUARTILES FOR ALL REVENUE CATEGORIES FOR PRIMARILY VOCATIONAL/TECHNICAL INSTITUTIONS OF ALL SIZES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	110
Tuition and Fees	7.3	15.8	21.0	110
Appropriations (all governments)	61.7	71.7	84.2	110
Gifts, Grants, and Contracts (all sources)	7.9	11.6	18.4	110
Other Revenues (not auxiliaries)	0.9	2.6	4.7	110
Tuition and Fees				
Tuition and Fees for Credit	6.6	14.0	19.1	110
Tuition and Fees for Noncredit	0.0	0.9	1.8	110
Appropriations				
Federal	0.0	0.0	1.2	110
State	49.1	61.9	73.4	110
Local	0.0	7.4	13.5	110
Gifts, Grants, and Contracts				
Federal	1.3	3.2	7.1	110
State and Local	0.0	0.6	1.8	110
Private	0.0	0.1	0.6	110
State and Local Appropriations (combined)	60.6	69.9	84.2	110

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3350	$3860	$5170	110	$2866	$3428	$3953	110
327	625	856	110	253	555	779	110
2157	2860	3939	110	1921	2355	3036	110
342	476	751	110	272	408	641	110
34	108	200	110	24	95	179	110
299	563	750	110	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	6*	19*	85
0	0	53	110	0	0	45	110
1718	2173	2993	110	1536	1861	2550	110
0	291	711	110	0	213	934	110
53	139	356	110	50	115	297	110
0	221	79	110	0	19	54	110
0	5	21	110	0	4	20	110
2064	2860	3885	110	1875	2346	3007	110

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Total Appropriations				
Unduplicated Student Headcount	$ 343	$ 502	$ 735	64
Service Area Population				
Unduplicated Student Headcount	8.5	15.8	60.5	64

4

Group 5

TABLE 27
STAFF RATIOS AND COURSE ENROLLMENT DISTRIBUTIONS FOR PRIMARILY VOCATIONAL/ TECHNICAL INSTITUTIONS OF ALL SIZES

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	39.4%	47.0%	57.0%	94
Noncredit Instruction Faculty	0.0	3.1	12.9	94
All Other Staff (instruction, nonfaculty)	0.0	1.1	5.8	94
Public Service Staff	0.0	0.0	0.7	94
Academic Support Staff	4.3	6.9	11.5	94
Student Services Staff	5.5	7.0	9.7	94
Institutional Support Staff	9.1	12.5	16.6	94
Plant O & M Support Staff	4.9	8.5	10.6	94
Total	100.0	100.0	100.0	110

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY			
Instruction				
Credit Instruction Faculty	8.0%	24.4%	34.7%	91
Noncredit Instruction Faculty	0.0	93.7	100.0	91
All Other Staff (instruction, nonfaculty)	0.0	0.0	6.5	91
Public Service Staff	0.0	0.0	0.0	91
Academic Support Staff	0.0	0.0	13.2	91
Student Services Staff	0.0	0.0	9.1	91
Institutional Support Staff	0.0	1.4	11.8	91
Plant O & M Support Staff	0.0	0.0	16.3	91
Total	12.8	22.2	34.4	91

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	1%	2%	86
From 25 to 50 students	12	24	34	86
From 15 to 24 students	30	41	60	86
From 6 to 14 students	10	20	31	86
Less than 6 students	0	1	5	86

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
13*	16*	19*	94	N/A	N/A	N/A	---
N/A	N/A	N/A	---	66**	243**	1363**	59
148	922	***	94	561	2345	***	59
1121	***	***	94	6467	***	***	59
69	125	208	94	322	451	1024	59
88	118	162	94	328	578	854	59
49	68	93	94	161	364	519	59
83	110	165	94	321	532	993	59
7	9	11	94	26	42	59	59

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	55.3	91.8	149.5	59
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. & ncr.)	0.6	0.7	1.0	94

4

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories			
0%	0%	2%	70
0	8	15	70
20	35	57	70
10	37	49	70
0	0	7	70

APPENDIX A
METHOD

Beginning in October 1978, staff members of three national education associations met with a task force composed of community and junior college business officers from various regions of the country, a community college president, and several consultants to identify information that might be useful to community and junior college administrators. They decided to emphasize the provision of basic comparative data for general use at community colleges and to create peer groups on the basis of institutional size.

A review and evaluation of the first year of the project in September 1979 served to streamline the method used in the second year. In the second year of the project the National Center for Education Statistics agreed to provide computational support, a liaison between the staff and NCES, and copies of the HEGIS finance survey from sampled institutions as soon as the surveys were returned to NCES. NACUBO, ACE, and AACJC provided the remaining financial support, and NACUBO's Two-Year Colleges Committee assumed a guiding role for the project. Two members of the task force from the first year, Maurice P. Arth and W. L. Prather, provided project continuity and made several special trips to Washington to assist in designing the NACUBO survey and in preparing the second year's report.

The third year of the project emphasized expansion of the sample group rather than revision, although limited additions and changes were made. Once again W. L. Prather, as well as Thomas F. Murphy, provided project continuity and special support.

The project made use of unedited Higher Education General Information Survey (HEGIS) finance data. Each participating institution was asked to carefully complete the HEGIS finance survey, due to NCES by November 30, 1984.

In addition to the use of HEGIS finance data, a separate survey of 766 public institutions was conducted to gather information not currently available at the national level. Such information included data on:

1. Revenues and expenditures for noncredit institutional activities.
2. Utilities expenditures.
3. Student aid disbursements.
4. Building space.
5. Service area population.
6. Unduplicated student headcounts.
7. Staffing levels by function.
8. Course enrollment distributions.
9. Total expenditures for salaries and wages.

The two previous years' studies incorporated information on computer-related expenditures. Gratitude is owed to Maurice P. Arth for his previous two studies of computer-related expenditures for community colleges. This study's computer survey, wholly derivative from those by Mr. Arth, requested information on:

1. How computer services (both hardware and software) are provided.

2. Type of computer system.

3. Computer-related expenditures, including a breakdown by operating, development, equipment purchase, and equipment lease.

4. Percentage breakdown of computer-related expenditures between administrative and academic support.

Five hundred and sixty of those surveyed provided usable responses, and their data are utilized in this report. Appendix B contains copies of the questionnaires, while Appendix C contains definitions of terms. Appendix D lists all responding institutions.

The NACUBO Two-Year Colleges Committee met in August 1984 and approved the substance and format of the comparative data study report. This year's report remains relatively unchanged from that of previous years. Based on task force recommendations, the following peer groups were established:

1. Total credit and noncredit enrollment less than 5,000.

2. Total credit and noncredit enrollment from 5,000 through 15,000.

3. Total credit and noncredit enrollment greater than 15,000.

4. Total FTE enrollment less than 1,000. (These institutions are a subset of Groups 1, 2, and 3.)

5. Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

These categories differ from the first year's breakdown only by the deletion of the branch campus category and the addition of the under-1,000 FTE student category. The vocational/technical group was added in the third year of the study.

Both because cost structures for branch campuses vary markedly from those of consolidated or single-campus institutions--therefore adding an element of noncomparability of data--and because the response rate from branch campuses was low in the initial year, only single institutions or systems were encouraged to provide data in the second year. Thus, data for branch campuses where fiscal records are kept at a central office are not included in this sample.

The conversion of noncredit headcount to FTEs remains unchanged. It is generally understood that community colleges offer courses that encourage part-time, noncredit participation. Courses may range from two-week workshops to full-term courses. Relating such headcount numbers to FTEs has been a major problem in developing comparative data among community colleges.

To resolve this issue, the task force in the initial year established a standard for converting full-year, noncredit headcount to a proxy for the fall-term FTE enrollment. The conversion ratio of 20:1 established then was also used in the next two years. Thus, in the first three reports in this series, noncredit headcount enrollment for the year was divided by 20 and the result was defined as the number of FTE students. This number is added to the fall-term FTE credit student count, which is used as a proxy for the activity level of community colleges. The AACJC directory survey was the source of enrollment data for these earlier reports. One of the purposes of this study is to obtain reactions from readers to the calculation for conversion and the resulting statistics.

A different approach for obtaining FTE enrollment was used in the last three years' and this year's studies. The NACUBO survey (see Appendix B) requested FTE enrollment data. For institutions without precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and noncredit students divided by 20. Dividing part-time students by 3 is the standard formula used by NCES to determine full-time equivalents.

Institutions unable to obtain all the requested information were retained in the study; however, where individual pieces of data were missing, the institution was not included for the calculation of that particular median or quartile.

According to the AACJC directory, there are 766 systems or single-campus public community and junior colleges. Two-year branch campuses of universities were included in the sample only when they were not so closely affiliated with their universities that they had difficulty in separating the financial statistics of each branch from those of its affiliate university.

Data were gathered and coded from October 1984 through February 1985. Analysis was conducted during March 1985. All financial statistics are for fiscal year 1983-84; enrollments are for fall 1983 (except noncredit enrollments, which are based on 1983-84 year-long enrollment estimates).

Institutions participating in the study were sent a copy of their survey data as they were entered into the computer, as well as the statistics generated from the data. Institutions were asked to verify the data and check the reasonableness of the statistical calculations. In this way, statistics from individual institutions have been thoroughly reviewed, resulting in a reliable final report.

1983-84 Comparative Financial Statistics For Public Community and Junior Colleges

National Association of College and University Business Officers
American Association of Community and Junior Colleges
Association of Community College Trustees

Instructions. This is the comparative financial data survey form for fiscal year 1983-84. Data should be drawn from the same records used to prepare the HEGIS financial statistics survey for 1983-84 [ED(NCES) Form 2300-4, to be returned to NCES by October 31, 1984]. Community colleges with branch campuses should report total system activity.

A partially completed form is useful to us; however, it is essential that the following be provided:

- Enrollment figures (question no. 1)
- Revenues and expenditures (*page 2* of the HEGIS finance form).

Please return this completed survey and a copy of the HEGIS finance form by *November 15, 1984* to the NACUBO Financial Management Center, One Dupont Circle, Suite 500, Washington, D.C. 20036. If you have any questions, please call *Anna Marie Cirino* at NACUBO, telephone *202/861-2535.*

Name of Institution _____

Address _____

City _____ State _____ Zip _____

Person Completing Questionnaire:

_____ _____ _____
(Name) (Title) (Phone)

FICE Code _____ Check one only:

_____ Comprehensive (academic and vocational/technical)

_____ Primarily vocational/technical

1. Credit full-time student headcount enrollment (opening fall 1983): _____

   Credit part-time student headcount enrollment (opening fall 1983) divided by 3: + _____

   Noncredit student headcount enrollment (1983-84) divided by 20: + _____

   TOTAL FTE enrollment = _____

2. Estimate what percentage of instructional expenses (line B-1, HEGIS finance form) was used for noncredit teaching. (Include only faculty salaries if that is the only figure available.)

   Percentage instructional expenses that is noncredit: _____ %

3. Was the "public service" category on the HEGIS finance form (line B-3) used to indicate some or all of the dollars spent on teaching noncredit courses?

   Public service includes some noncredit instruction: _____ Yes _____ No

   If yes, estimate the percentage of public service that is noncredit instruction: _____ %

4. How much of the operations and maintenance figure shown on the HEGIS finance form (line B-8) was spent for utilities? Include electricity, water, waste disposal, gas, heating oil, and coal.

   Utilities costs: $_____

5. How much was awarded to students in the form of scholarships and fellowships? Include all federal, state, local, private, and institutional awards. *Do not include loans or payment for work (work-study).*

   Total scholarships and fellowships (from HEGIS finance form (lines B-9 & 10): $_____

(over)

6. What proportion of tuition and fees (HEGIS finance form, line A-1) was received as payment for noncredit instruction?

   Percentage tuition and fees for noncredit instruction: _____ %

7. What is the total gross area of all campus buildings in square feet?

   Gross area of buildings: _____ square feet

8. Estimate the population of the geographic area that your institution serves.

   Service area population: _____

9. How many students took some form of instruction from your institution at some time during the year? (Answer only if readily available.)

   Unduplicated student headcount for credit students: _____

   Unduplicated student headcount for noncredit students: _____

10. What proportion of your course sections enrolled:

	Credit	Noncredit
More than 50 students:	_____ %	_____ %
25-50 students:	_____	_____
15-24 students:	_____	_____
6-14 students:	_____	_____
Fewer than 6 students:	_____	_____
	100%	100%

11. How many full-time equivalent personnel were authorized in the following educational and general functional categories? If significant services were performed by contract, enter the estimated full-time equivalent. Exclude student assistants, both regular and work-study.
(See *College and University Business Administration*, 4th ed., pp. 404-412 for definitions of categories.)

Functional Category	Number of Full-Time Personnel		Number of Part-Time Personnel (FTE)		Total Number of Full-Time Equivalent Personnel
Instruction					
Instructional faculty—credit	_____	+	_____	=	_____
Instructional faculty—noncredit	_____		_____		_____
All other staff	_____		_____		_____
Public service	_____		_____		_____
Academic support	_____		_____		_____
Student services	_____		_____		_____
Institutional support	_____		_____		_____
Plant operation and maintenance	_____		_____		_____
Total	_____	+	_____	=	_____

12. What was the amount paid out in salaries and wages for the year? Include only **current fund** salaries and wages that were reported as current fund expenditures (line B-19, HEGIS finance form). Do not include staff benefit expenditures. Do not include wages to students.

    Total salaries and wages: _____

13. To assist in future planning, indicate how this report is used by your institution. Check all that are appropriate.

Internal	External
____ Board of trustees	____ Legislative
____ Staff	____ State systems
____ Faculty	____ Regional systems
____ Other	____ Other

Additional comments: _____

_____

_____

Comparative Computer Expenditures
FY83-84

APPENDIX B
SAMPLE SURVEY

National Association of College and University Business Officers

American Association of Community and Junior Colleges

Association of Community College Trustees

Instructions: Include any purchased computer services by type on the appropriate line. Also include your equitably apportioned share of the costs of computer services provided to your institution by any consortium to which you may belong. See reverse for definitions.

Please return this survey by *November 15, 1984* to the NACUBO Financial Management Center, One Dupont Circle, Suite 500, Washington, DC 20036-1178. If you have any questions, contact Anna Marie Cirino at NACUBO, telephone 202/861-2535. A partially completed survey is useful to us. If you cannot reasonably estimate computer-related expenditures, please indicate so and return the survey to NACUBO.

Name of institution _____

City _____ State _____ Zip _____

Person completing survey _____ Telephone _____

1. Are your computer services: (Check any that are appropriate)

	Hardware	Software
a. Purchased	_____	_____
b. Leased	_____	_____
c. Provided by a consortium		
• paid through institutional funds	_____	_____
• paid through noninstitutional funds	_____	_____

2. Is your computer system (even if leased or provided by a consortium): (check any that are appropriate)

a. Large-scale computer system (e.g., IBM 4300 or 30xx) _____
b. Minicomputer system (e.g., Data General Nova or IBM 34) _____
c. Microcomputer system (e.g., Apple or Radio Shack) _____
d. Other (If other, specify _____) _____

3. What is the total of your institution's computer expenditures for FY83-84?

a. Operating expenditures $ _____
b. Development expenditures _____
c. Capital expenditures
   (1) capital equipment purchase expenditures (amortized over 5 years) _____
   (2) capital equipment lease expenditures _____
d. Total computer-related expenditures $ _____

Indicate here if computer-related expenditures are unknown or cannot be estimated. _____

4. Estimate the percentage breakdown of your total computer-related expenditures between administrative support and academic/instructional support. (A suggested method is by expenditures that can be directly identified with each of the two functions plus an allocation of all other operating, overhead, and capital expenditures on the basis of the value of benefits provided to each function.)

a. Administrative support expenditures ___%
b. Academic/instructional support expenditures ___
c. Total 100%

(over)

APPENDIX B

Definitions

All figures exclude data processing curricular costs except for hardware and software and directly related supplies and other costs required for equipment operation; thus, you may exclude data processing, faculty compensation, and general instructional support. Include all computer-related expenditures, including those decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium.

Operating expenditures. Includes expenditures for computer center, computer service personnel, remote terminals, leased lines, computer maintenance costs, steady state and routine programming, and computer-related supplies, whether in the computer center's or user's budget.

Development expenditures. Includes internal and external expenditures incurred for special, one-time computer service personnel, remote activities, procurement of software packages, and employment of outside technical consultants.

Capital expenditures. Major expenditures for purchase of computer hardware, amortized over 5 years (as recommended by NACUBO's Two-Year Colleges Committee).

Lease expenditures. Expenditures for lease of computer hardware.

Percent administrative expenditures. Administrative portion of total computer-related expenditures (broken down as necessary), including financial management, payroll/personnel, student registration and information, academic effort accounting, and other uses not directly supporting instruction.

Percent academic/instructional expenditures. Academic/instructional portion of total computer-related expenditures (broken down as necessary), including computer-assisted instruction, simulation, gaming, problem solving, and other support to students and faculty in the academic/instructional process.

Total computer-related expenditures. Computer-related expenditures of all types, whether centrally administered or decentralized to administrative offices and academic units. This is the sum of operating, development, and purchased or leased capital expenditures.

Reprinted from College and University Business Administration 4th ed. (Washington, D.C.: NABUBO, 1982), pp. 404-413.

Educational and General

Instruction

This category should include expenditures for all activities that are part of an institution's instruction program. Expenditures for credit and noncredit courses, for academic, vocational, and technical instruction, for remedial and tutorial instruction, and for regular, special, and extension sessions should be included.

Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. This category *excludes* expenditures for academic administration when the primary assignment is administration—for example, academic deans. However, expenditures for department chairmen, in which instruction is still an important role of the administrator, are included in this category.

This category includes the following subcategories:

General academic instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) associated with academic offerings described by HEGIS instructional program categories 01 through 50, and (3) offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study activities falling within this classification and offered for credit would therefore be included. However, this subcategory does *not* include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

Vocational/technical instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) usually associated with HEGIS instructional program categories identified in appendix D of the NCES publication "A Classification of Instructional Programs (CIP)," and (3) offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study falling within this classification and offered for credit would therefore be included. However, this subcategory does *not* include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

Special session instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities (offered either for credit or not for credit) that are carried out during a summer session, interim session, or other period not common with the institution's regular term. This subcategory is to be used to classify only expenditures made *solely* as a result of conducting a special session (such as faculty salaries associated with the special session). Special sessions would *not* include regular academic terms held during the summer months. Expenditures for special sessions conducted over a fiscal year-end should be reported totally within the fiscal year in which the program is predominantly conducted. The revenues and expenditures for any special session should be reported in the same fiscal year. This procedure for reporting expenditures of special sessions is an allowable exception to reporting expenditures on an accrual basis.

Community education. Includes expenditures for formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate. It includes noncredit instructional offerings carried out by the institution's extension division as well as noncredit offerings that are part of the adult education or continuing education program. This subcategory also includes expenditures for activities associated with programs leading toward a degree or certificate at a level below the higher education level, such as adult basic education.

Preparatory/remedial instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that give students the basic knowledge and skills required by the institution before they can undertake formal academic coursework leading to a postsecondary degree or certificate. Such activities, supplemental to the normal academic program, generally are termed preparatory, remedial, developmental, or special educational services. These instructional offerings may be taken prior to or along with the coursework leading to the degree or certificate. They are generally noncredit offerings, although in some cases credit may be given and the credit requirements for the degree or certificate increased accordingly. Only offerings provided *specifically* for required preparatory or remedial skills or knowledge should be included in this category. For example, if students may satisfy preparatory requirements by taking offerings provided primarily for other than remedial or preparatory purposes, those offerings should be classified appropriately elsewhere.

Research

This category should include all expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, it includes expenditures for individual and/or project research as well as those of institutes and research centers. This category does not include all sponsored programs nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category under the circumstances described above. Expenditures for departmental research that are separately budgeted specifically for research are included in this category.

This category includes the following subcategories:

Institutes and research centers. Includes expenditures for research activities that are part of a formal research organization created to manage a number

of research efforts. While this subcategory includes agricultural experiment stations, it does *not* include federally funded research and development centers, which should be classified as independent operations. (These centers are listed in the section "Independent Operations.")

Individual and project research. Includes expenditures for research activities that normally are managed within academic departments. Such activities may have been undertaken as the result of a research contract or grant or through a specific allocation of the institution's general resources.

Public Service

This category should include funds expended for activities that are established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar noninstructional services to particular sectors of the community.

This category includes the following subcategories:

Community service. Includes expenditures for activities organized and carried out to provide general community services, *excluding* instructional activities. Community service activities make available to the public various resources and special capabilities that exist within the institution. Examples include conferences and institutes, general advisory services and reference bureaus, consultation, testing services (for example, soil testing, carbon dating, structural testing), and similar activities. The activities included in this subcategory are generally sponsored and managed outside the context of both the agricultural and urban extension programs and of the institution's public broadcasting operation.

Cooperative extension service. Includes expenditures for noninstructional public service activities established as the result of cooperative extension efforts between the institution and outside agencies such as the U.S. Department of Agriculture's extension service and the affiliated state extension services. This subcategory is intended primarily for land-grant colleges and universities and includes both agricultural extension and urban extension services. The distinguishing feature of activities in this subcategory is that programmatic and fiscal control is shared by the institution with the U.S. Department of Agriculture's extension service, the related state extension services, and agencies of local government.

Public broadcasting services. Includes expenditures for operation and maintenance of broadcasting services operated outside the context of the institution's instruction, research, and academic support programs. Thus *excluded* from this subcategory are broadcasting services conducted primarily in support of instruction (which should be classified in the subcategory "Ancillary Support"), broadcasting services that are primarily operated as a student service activity (which should be classified in the subcategory "Social and Cultural Development"), and broadcasting services that are independent operations (which should be classified in the subcategory "Independent Operations/Institutional").

Academic Support

This category should include funds expended primarily to provide support services for the institution's primary missions—instruction, research, and public service. It includes: (1) the retention, preservation, and display of educational materials—for example, libraries, museums, and galleries; (2) the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; (3) media such as audiovisual services and technology such as computing support; (4) academic administration (including academic deans but not department chairmen) and personnel development providing administration support and management direction to the three primary missions; and (5) separately budgeted support for course and curriculum development. For institutions that currently charge certain of the expenditures—for example, computing support—directly to the various operating units of the institution, this category does not reflect such expenditures.

This category includes the following subcategories:

Libraries. Includes expenditures for organized activities that directly support the operation of a catalogued or otherwise classified collection.

Museums and galleries. Includes expenditures for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc. Libraries are *excluded.*

Educational media services. Includes expenditures for organized activities providing audiovisual and other services that aid in the transmission of information in support of the institution's instruction, research, and public service programs.

Academic computing support. Includes expenditures for formally organized and/or budgeted activities that provide computing support to the three primary programs. *Excluded* from this category is administrative data processing, which is classified as institutional support.

Ancillary support. Includes expenditures for organized activities that provide support services to the three primary programs, but that are not appropriately classified in the previous subcategories. Ancillary support activities usually provide a mechanism through which students can gain practical ex-

perience. An example of ancillary support is a demonstration school associated with the school of education. However, the expenditures of teaching hospitals are *excluded*.

Academic administration. Includes expenditures for activities specifically designed and carried out to provide administrative and management support to the academic programs. This subcategory is intended to separately identify only expenditures for activities formally organized and/or separately budgeted for academic administration. It includes the expenditures of academic deans (including deans of research, deans of graduate schools, and college deans), but does not include the expenditures of departmental chairmen (which are included in the appropriate primary function categories). It also includes expenditures for formally organized and/or separately budgeted academic advising. Expenditures associated with the office of the chief academic officer of the institution are *not* included in this subcategory, but should be classified as institutional support.

Academic personnel development. Includes expenditures for activities that provide the faculty with opportunities for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted. This subcategory also includes formally organized and/or separately budgeted activities that evaluate and reward professional performance of the faculty. Included in this subcategory are sabbaticals, faculty awards, and organized faculty development programs.

Course and curriculum development. Includes expenditures for activities established either to significantly improve or to add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.

Student Services

This category should include funds expended for offices of admissions and registrar and those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspaper, intramural athletics, student organizations, intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity).

This category includes the following subcategories:

Student services administration. Includes expenditures for organized administrative activities that provide assistance and support (*excluding* academic support) to the needs and interests of students. This subcategory includes only administrative activities that support more than one subcategory of student activities and/or that provide central administrative services related to the various student service activities. In particular, this subcategory includes services provided for particular *types* of students (for example, minority students, veterans, and handicapped students). *Excluded* from this subcategory are activities of the institution's chief administrative officer for student affairs, whose activities are institutionwide and, therefore, should be appropriately classified as institutional support.

Social and cultural development. Includes expenditures for organized activities that provide for students' social and cultural development outside the formal academic program. This subcategory includes cultural events, student newspapers, intramural athletics, student organizations, etc. Expenditures for an intercollegiate athletics program would be included in this subcategory if the program is not operated as an essentially self-supporting operation (in which case all the related expenditures would be reported as auxiliary enterprises).

Counseling and career guidance. Includes expenditures for formally organized placement, career guidance, and personal counseling services for students. This subcategory includes vocational testing and counseling services and activities of the placement office. *Excluded* from this subcategory are formal academic counseling activities (academic support) and informal academic counseling services (instruction) provided by the faculty in relation to course assignments.

Financial aid administration. Includes expenditures for activities that provide financial aid services and assistance to students. This subcategory does *not* include outright grants to students, which should be classified as scholarships and fellowships.

Student admissions. Includes expenditures for activities related to: (1) the identification of prospective students, (2) the promotion of attendance at the institution, and (3) the processing of applications for admission.

Student records. Includes expenditures for activities to maintain, handle, and update records for currently enrolled students as well as for students who were previously enrolled.

Student health services. Includes expenditures for organized student health services that are not self-supporting rather than those organized as auxiliary enterprises.

Institutional Support

This category should include expenditures for: (1) central executive-level activities concerned with management and long-range planning of the entire

institution, such as the governing board, planning and programming, and legal services; (2) fiscal operations, including the investment office; (3) administrative data processing; (4) space management; (5) employee personnel and records; (6) logistical activities that provide procurement, storerooms, safety, security, printing, and transporation services to the institution; (7) support services to faculty and staff that are not operated as auxiliary enterprises; and (8) activities concerned with community and alumni relations, including development and fund raising.

Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not reported under the Educational and General heading of expenditures.

This category includes the following subcategories:

Executive management. Includes expenditures for all central, executive-level activities concerned with management and long-range planning for the entire institution (as distinct from planning and management for any one program within the institution). All officers with institutionwide responsibilities are included, such as the president, chief academic officer, chief business officer, chief student affairs officer, and chief development officer. This subcategory includes such operations as executive direction (for example, governing board), planning and programming, and legal operations.

Fiscal operations. Includes expenditures for operations related to fiscal control and investments. It includes the accounting office, bursar, and internal and external audits, and also includes such "financial" expenses as allowances for bad debts and short-term interest expenses.

General administration and logistical services. Includes expenditures for activities related to general administrative operations and services (with the exception of fiscal operations and administrative data processing). Included in this subcategory are personnel administration, space management, purchasing and maintenance of supplies and materials, campuswide communication and transportation services, general stores, printing shops, and safety services.

Administrative computing support. Includes expenditures for computer services that provide support for institutionwide administrative functions.

Public relations/development. Includes expenditures for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institutionwide development and fund raising.

Operation and Maintenance of Plant

This category should include all expenditures of current operating funds for the operation and maintenance of physical plant, in all cases net of amounts charged to auxiliary enterprises, hospitals, and independent operations. It does not include expenditures made from the institutional plant fund accounts. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, fire protection, property insurance, and similar items.

This category includes the following subcategories:

Physical plant administration. Includes expenditures for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should also be included in this subcategory.

Building maintenance. Includes expenditures of activities related to routine repair and maintenance of buildings and other structures, including both normally recurring repairs and preventive maintenance.

Custodial services. Includes expenditures related to custodial services in buildings.

Utilities. Includes expenditures related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant.

Landscape and grounds maintenance. Includes expenditures related to the operation and maintenance of landscape and grounds.

Major repairs and renovations. Includes expenditures related to major repairs, maintenance, and renovations. Minor repairs should be classified in the subcategory "Building Maintenance." The distinction between major repairs and minor repairs should be defined by the institution.

Scholarships and Fellowships

This category should include expenditures for scholarships and fellowships—from restricted or unrestricted current funds—in the form of grants to students, resulting either from selection by the institution or from an entitlement program. It also should include trainee stipends, prizes, and awards, except trainee stipends awarded to individuals who are not enrolled in formal course work, which should be charged to instruction, research, or public service as appropriate. If the institution is given custody of the funds, but there is neither a selection by the institution nor an entitlement program, the funds should generally be accounted for and reported in the Agency Funds group rather than in the Current Funds group.

Recipients of grants are not required to perform service to the institution as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the federal College Work-Study Program, the charges should be classified as expenditures of the department or organizational unit to which the service is rendered. Aid to students in the form of

tuition or fee remissions also should be included in this category. However, remissions of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefit expenditures in the appropriate functional expenditure category.

This category includes the following subcategories:

Scholarships. Includes grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students.

Fellowships. Includes grants-in-aid and trainee stipends to graduate students. It does *not* include funds for which services to the institution must be rendered, such as payments for teaching.

Mandatory Transfers

This category should include transfers from the Current Funds group to other fund groups arising out of (1) binding legal agreements related to the financing of educational plant, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of plant, not financed from other sources, and (2) grant agreements with agencies of the federal government, donors, and other organizations to match gifts and grants to loan and other funds. Mandatory transfers may be required to be made from either unrestricted or restricted current funds.

This category includes the following subcategories:

Provision for debt service on educational plant. Includes mandatory debt service provisions relating to academic buildings, including (1) amounts for debt retirement and interest and (2) required provisions for renewals and replacements, to the extent not financed from other sources.

Loan fund matching grants. Includes mandatory transfers to loan funds required to match outside gifts or grants, usually from the U.S. government.

Other mandatory transfers. Includes all mandatory transfers not included in the above subcategories.

Nonmandatory Transfers

This category should include those transfers from the Current Funds group to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant, and prepayments on debt principal.

APPENDIX D
PARTICIPATING COLLEGES AND PEER GROUP COMPOSITION

Group 1: Total credit and noncredit headcount enrollment less than 5,000.
Group 2: Total credit and noncredit headcount enrollment from 5,000 to 15,000.
Group 3: Total credit and noncredit headcount enrollment greater than 15,000.
Group 4: Total FTE enrollment less than 1,000. (These institutions are a subset of Groups 1, 2, and 3.)
Group 5: Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

ALABAMA

Alabama Technical College (1,4,5)
Alexander City State Junior College (1,4)
Brewer State Junior College (1,4)
Chattahoochee Valley State Community College (1)
Douglas MacArthur State Technical College (1,4,5)
Enterprise State Junior College (2)
Fredd State Technical College (1,4,5)
Gadsden State Junior College (1)
George C. Wallace State Community College at Selma (1)
Harry M. Ayers State Technical College (1,4,5)
James H. Faulkner State Junior College (1)
Jefferson Davis State Junior College (1,4)
Jefferson State Junior College (2)
John C. Calhoun State Community College (2)
Lurleen B. Wallace State Junior College (1)
Muscle Shoals Technical College (1,4,5)
Northeast Alabama State Junior College (1,4)
Northwest Alabama State Technical College (1,4,5)
Nunnelley State Technical College (1,4,5)
Opelika State Technical College (1,4,5)
Patrick Henry State Junior College (1,4)
Reid State Technical College (1,4,5)
Southern Union State Junior College (1)

ALABAMA (cont.)

Southwest State Technical College (1,4,5)
Wallace State Community College at Hanceville (2)

ARIZONA

Arizona Western College (1)
Central Arizona College (1)
Cochise College (1)
Eastern Arizona College (2)
Maricopa County Community College District (3,5)
Mohave Community College (1)
Northland Pioneer College (2)
Pima County Community College District (3)
Westark Community College (2)
Yavapai Community College (2)

ARKANSAS

East Arkansas Community College (1,4)
Mississippi County Community College (1)
North Arkansas Community College (1,4)

CALIFORNIA

Allan Hancock Joint Community College District (2)
Antelope Valley Community College District (2)
Barstow Community College (1,4)
Cabrillo Community College District (2)
Citrus Community College District (2)

CALIFORNIA (cont.)

College of the Desert (2)
College of the Sequoias (2)
El Camino Community College District (3)
Foothill-De Anza Community College District (3)
Glendale Community College District (3)
Grossmont Community College District (3)
Imperial Valley College (1)
Kern Community College (3)
Lake Tahoe Community College (1,4)
Lassen Community College (1)
Long Beach Community College District (3)
Los Angeles Community College District (3)
Los Rios Community College District (3)
Marin Community College District (3)
Merced College (2)
Mira Costa Community College District (3)
Monterey Peninsula College (2)
Mt. San Antonio Community College District (3)
Mt. San Jacinto College (1)
Napa Valley Community College (3)
North Orange County Community College District (3)
Ohlone Community College (2)
Palo Verde Community College District (1,4)
Palomar Community College (3)
Peralta Community College District (3)
Rancho Santiago Community College District (3)
Redwoods Community College District (2)
Riverside Community College District (2)
Saddleback Community College District (3)
San Diego Community College District (3)
San Francisco Community College District (3)
San Joaquin Delta College (3)
San Luis Obispo County Community College (2)
San Mateo County College District (3)
Santa Barbara Community College (3)
Shasta-Tehama-Trinity Joint Community College District (2)

CALIFORNIA (cont.)

Sierra Community College (3)
Sonoma County Junior College District (3)
Southwestern Community College District (3)
State Center Community College District (3)
Ventura County Community College District (3)
West Hills Community College (1,4)
West Kern Community College District (1,4)
Yosemite Community College District (3)
Yuba Community College District (2)

COLORADO

Aims Community College (2)
Arapahoe Community College (3)
Colorado Mountain College (2)
Colorado Northwestern Community College (1,4)
Lamar Community College (1,4,)
Morgan Community College (1,4,5)
Northeastern Junior College (2)
Otero Junior College (1,4)
Pikes Peak Community College (2)
Pueblo Community College (1)
Trinidad State Junior College (1,4)

CONNECTICUT

Asnuntuck Community College (1,4)
Greater Hartford Community College (1)
Greater New Haven State Technical College (1,4,5)
Housatonic Community College (1)
Mattatuck Community College (2)
Middlesex Community College (2)
Mohegan Community College (1,4)
Quinebaug Valley Community College (1,4)
South Central Community College (1)
Thames Valley State Technical College (1,4,5)
Tunxis Community College (1)
Waterbury State Technical College (1,5)

DELAWARE

Delaware Technical and Community College (3,5)

FLORIDA

Brevard Community College (3)
Broward Community College (3)
Central Florida Community College (3)
Daytona Beach Community College (3)
Edison Community College (2)
Florida Junior College at Jacksonville (3)
Florida Keys Community College (1,4)
Gulf Coast Community College (3)
Hillsborough Community College (3)
Indian River Community College (2)
Lake City Community College (2)
Lake-Sumter Community College (1)
Manatee Junior College (3)
Miami-Dade Community College (3)
Palm Beach Junior College (3)
Pasco-Hernando Community College (2)
Pensacola Junior College (3)
Polk Community College (3)
Santa Fe Community College (3)
Seminole Community College (3)
South Florida Community College (2,4)
St. Petersburg Junior College (3)
Tallahassee Community College (2)
Valencia Community College (3)

GEORGIA

Abraham Baldwin Agricultural College (2,5)
Albany Junior College (3)
Atlanta Junior College (2)
Bainbridge Junior College (1,4)
Brunswick Junior College (2)
Clayton Junior College (3)
Dalton Junior College (2)
Emanuel County Junior College (2,4)
Floyd Junior College (1)
Gainesville Junior College (2)
Gordon Junior College (1)
Macon Junior College (2)
Middle Georgia College (1)
South Georgia College (2)
Waycross Junior College (1,4)

IDAHO

College of Southern Idaho (2)
North Idaho College (2)

ILLINOIS

Belleville Area College (2)
Carl Sandburg College (2)
City Colleges of Chicago (3)

ILLINOIS (cont.)

College of Du Page (3)
College of Lake County (2)
Elgin Community College (2)
Illinois Central College (2)
Illinois Eastern Community College (3)
Illinois Valley Community College (1)
John A. Logan College (2)
John Wood Community College (2)
Kaskaskia Community College (1)
Kishwaukee College (2)
Lake Land College (1)
Lewis and Clark Community College (2)
Lincoln Land Community College (2)
Moraine Valley Community College (3)
Oakton Community College (3)
Parkland College (2)
Rend Lake College (1)
Rock Valley College (3)
Sauk Valley College (2)
Southeastern Illinois College (1)
Thornton Community College (2)
Triton College (3)
William Rainey Harper College (3)

INDIANA

Vincennes University (2)

IOWA

Des Moines Area Community College (3)
Eastern Iowa Community College District (3)
Hawkeye Institute of Technology (3,4,5)
Indian Hills Community College (3)
Iowa Lakes Community College (3)
Iowa Western Community College (3)
Kirkwood Community College (3)
North Iowa Area Community College (3)
Northeast Iowa Technical Institute (2,5)
Southeastern Community College (3)

KANSAS

Allen County Community College (1,4)
Barton County Community College (1)
Butler County Community College (1)
Colby Community College (1,4)
Cowley County Community College (1,4)

KANSAS (cont.)

Garden City Community College (1,4)
Haskell Indian Junior College (1,4)
Highland Community College (1,4)
Hutchinson Community College (1)
Johnson County Community College (2)
Kansas City Kansas Community College (2)
Kansas Technical Institute (1,4,5)
Neosho County Community College (1,4)
Pratt Community College (1,4)
Seward County Community College (1,4)

KENTUCKY

University of Kentucky Community College System (3,5)

LOUISIANA

Bossier Parish Community College (1,4)

MAINE

Eastern Maine Vocational Technical Institute (1,4,5)
Kennebec Valley Vocational Technical Institute (1,4,5)
Northern Maine Vocational Technical Institute (1,5)
Southern Maine Vocational Technical Institute (2,5)

MARYLAND

Allegany Community College (2)
Anne Arundel Community College (3)
Catonsville Community College (3)
Charles County Community College (2)
Chesapeake College (1)
Community College of Baltimore (3)
Dundalk Community College (3)
Essex Community College (1)
Frederick Community College (2)
Hagerstown Junior College (2)
Harford Community College (3)
Howard Community College (2)
Montgomery Community College (3)
Prince George's Community College (3)
Wor-Wic Tech Community College (2,4,5)

MASSACHUSETTS

Bristol Community college (1)
Bunker Hill Community College (1)
Cape Cod Community College (1)
Greenfield Community College (1)
Holyoke Community College (1)
Massachusetts Bay Community College (1)
Massasoit Community College (2)
Mt. Wachusett Community College (2)
North Shore Community College (3)
Quincy Junior College (1)
Quinsigamond Community College (1)

MICHIGAN

Alpena Community College (1)
Bay De Noc Community College (1)
Delta College (2)
Glen Oaks Community College (1,4)
Gogebic Community College (1,4)
Henry Ford Community College (3)
Jackson Community College (2)
Kirtland Community College (1,4)
Lake Michigan College (1)
Macomb Community College (3)
Monroe County Community College (1)
Montcalm Community College (1,4)
Mott Community College (2)
Northwestern Michigan College (2)
Oakland Community College (3)
Schoolcraft College (2)
Southwestern Michigan College (1)
St. Clair County Community College (2)
Washtenaw Community College (2)

MINNESOTA

Anoka-Ramsey Community College (1)
Arrowhead Community College Region (1)
Fergus Falls Community College (1,4)
Inver Hills Community College (1)
Lakewood Community College (1)
Minneapolis Community College (2)
Normandale Community College (2)
North Hennepin Community College (2)
Rochester Community College (2)
Willmar Community College (1,4)
Worthington Community College (1,4)

MISSISSIPPI

Copiah-Lincoln Junior College (1)
East Central Junior College (1)
Itawamba Junior College (2)
Jones County Junior College (1)
Meridian Junior College (2)
Mississippi Gulf Coast Junior College (3)
Northwest Mississippi Junior College (1)
State Fair Community College (1,4)

MISSOURI

East Central College (1)
Jefferson College (2)
Metropolitan Community Colleges (3)
Mineral Area College (1)
Moberly Area Junior College (1,4)
St. Louis Community College (3)
Three Rivers Community College (1)
Trenton Junior College (1,4)

MONTANA

Dawson Community College (1,4)
Miles Community College (1,4)

NEBRASKA

Central Community College (2,5)
Metropolitan Technical Community College (3,5)
Mid-Plains Technical Community College Area (2,5)
Northeast Technical Community College (3,5)
Southeast Community College (3,5)
Southeastern Community College (1)
Western Technical Community College Area (1,5)

NEVADA

Northern Nevada Community College (1,4)
Truckee Meadows Community College (2)
Western Nevada Community College (1)

NEW JERSEY

Atlantic Community College (2)
Bergen Community College (3)
Brookdale Community College (3)
Burlington County College (2)
County College of Morris (2)

NEW JERSEY (cont.)

Cumberland County College (1)
Essex County College (2)
Gloucester County College (2)
Middlesex County College (3)
Ocean County College (1)
Passaic County Community College (1)
Salem Community College (1,4)
Somerset County College (2)
Union County College (3)

NEW MEXICO

Albuquerque Technical Vocational Institute (3,5)
New Mexico Junior College (2)
New Mexico Military Institute (1,4)
San Juan College (1)
Santa Fe Community College (1,4)

NEW YORK

Adirondack Community College (1)
Cayuga County Community College (1)
Clinton Community College (2)
Columbia-Greene Community College (1)
Community College of the Finger Lakes (2)
Corning Community College (2)
Dutchess Community College (2)
Erie Community College (2)
Fashion Institute of Technology (2,5)
Fulton-Montgomery Community College (1)
Genesee Community College (2)
Jamestown Community College (1)
Jefferson Community College (1)
Kingsborough Community College (2)
LaGuardia Community College (2)
Mohawk Valley Community College (2)
Monroe Community College (3)
Nassau Community College (3)
Niagara County Community College (2)
Onondaga Community College (3)
Orange County Community College (3)
Queensborough Community College (3)
Rockland Community College (2)
Schenectady County Community College (1)
Suffolk County Community College (3)
Sullivan County Community College (1)
Tompkins Cortland Community College (2)
Ulster County Community College (2)

NORTH CAROLINA

Anson Technical College (1,4,5)
Asheville-Buncombe Technical College (3,5)
Beaufort County Community College (2,4,5)
Blue Ridge Technical College (2,5)
Caldwell Community College and Technical Institute (2,5)
Catawba Valley Technical College (2,5)
Central Piedmont Community College (3)
Cleveland Technical College (2,5)
Coastal Carolina Community College (3,5)
Davidson County Community College (2)
Fayetteville Technical Institute (3,5)
Gaston College (3)
Guilford Technical Community College (3,5)
Haywood Technical College (2,5)
Lenoir Community College (1,5)
McDowell Technical College (1,4,5)
Mitchell Community College (2,4)
Montgomery Technical College (1,4,5)
Nash Technical College (2,5)
Pamlico Technical College (1,4,5)
Piedmont Technical College (1,4,5)
Pitt Community College (3,5)
Randolph Technical College (2,5)
Robeson Technical College (1,5)
Rockingham Community College (2,5)
Sampson Technical College (2,4,5)
Sandhills Community College (2,5)
Stanly Technical College (2,5)
Surry Community College (3)
Technical College of Alamance (2,5)
Tri-County Community College (1,4,5)
Wake Technical College (3,5)
Western Piedmont Community College (2)
Wilkes Community College (3,5)
Wilson County Technical Institute (2,5)

NORTH DAKOTA

Bismarck Junior College (1)
North Dakota State School of Science (2,5)

OHIO

Belmont Technical College (1,5)
Cincinnati Technical College (1,5)
Clark Technical College (1,5)

OHIO (cont.)

Columbus Technical Institute (3,5)
Cuyahoga Community College District (3)
Hocking Technical College (1,5)
Lakeland Community College (2)
Lorain County Community College (2)
Marion Technical College (1,4,5)
Muskingum Area Technical College (1,5)
North Central Technical College (1,5)
Northwest Technical College (1,4,5)
Shawnee State Community College (1,5)
Sinclair Community College (3)
Southern State Community College (1,4)
Stark Technical College (2,5)
Terra Technical College (1,5)
Washington Technical College (1,4,5)

OKLAHOMA

Carl Albert Junior College (1)
Connors State College (1)
Northeastern Oklahoma A&M College (1)
Oklahoma City Community College (3)
Rose State College (3)
Sayre Junior College (1,4)
Tulsa Junior College (3)
Western Oklahoma State College (1)

OREGON

Blue Mountain Community College (1)
Central Oregon Community College (2)
Clatsop Community College (1,4)
Lane Community College (3)
Linn-Benton Community College (3)
Mt. Hood Community College (3)
Portland Community College (3)
Rogue Community College (1)
Southwestern Oregon Community College (2)
Tillamook Bay Community College (1,4)
Treasure Valley Community College (1,4)

PENNSYLVANIA

Bucks County Community College (3)
Butler County Community College (2)
Community College of Allegheny County (3)
Community College of Beaver County (2)

PENNSYLVANIA (cont.)

Community College of Philadelphia (3)
Delaware County Community College (3)
Harrisburg Area Community College (2)
Lehigh County Community College (2)
Luzerne County Community College (2)
Montgomery Community College (3)
Northhampton County Area Community College (2)
Reading Area Community College (3)
Westmoreland County Community College (2)
Williamsport Area Community College (2)

RHODE ISLAND

Community College of Rhode Island (3,5)

SOUTH CAROLINA

Aiken Technical College (1,5)
Beaufort Technical College (1,4,5)
Chesterfield-Marlboro Technical College (1,4,5)
Florence Darlington Technical College (2,5)
Greenville Technical College (3,5)
Midlands Technical College (3,5)
Orangeburg-Calhoun Technical College (2,5)
Piedmont Technical College (2,5)
Spartanburg Technical College (1,5)
Tri-County Technical College (3,5)
Williamsburg Technical College (1,4,5)
York Technical College (2,5)

TENNESSEE

Chattanooga State Technical Community College (2,5)
Cleveland State Community College (1)
Columbia State Community College (1)
Dyersburg State Community College (1)
Jackson State Community College (2)
Motlow State Community College (1)
Nashville State Technical Institute (2,5)

TENNESSEE (cont.)

Roane State Community College (2)
State Technical Institute at Knoxville (1,5)
State Technical Institute at Memphis (2,5)
Tri-Cities State Technical Institute (1,5)
Volunteer State Community College (1)
Walters State Community College (2)

TEXAS

Alamo Community College District (3)
Alvin Community College (2)
Amarillo College (3)
Angelina College (1)
Austin Community College (3)
Bee County College (1)
Blinn College (2)
Brazosport College (2)
Central Texas College (3)
Cisco Junior College (1,4)
Clarendon College (1,4)
College of the Mainland (2)
Cooke County College (1)
Dallas County Community College District (3)
Del Mar College (3)
El Paso County Community College District (3)
Frank Phillips College (1,4)
Galveston Community College (1,4)
Grayson County College (3)
Hill Junior College (1,4)
Howard County Junior College District (1,4)
Kilgore College (3)
Laredo Junior College (2)
McLennan Community College (3)
Midland College (2)
Navarro College (2)
North Harris County College (3)
Paris Junior College (2)
San Jacinto College District (3)
Southwest Texas Junior College (1)
Tarrant County Junior College (3)
Temple Junior College (2)
Texarkana Community College (2)
Texas Southmost College (2)
Tyler Junior College (2)
Vernon Regional Junior College (2)
Weatherford College (1)
Western Texas College (1,4)

UTAH

College of Eastern Utah (1,4)
Snow College (1)
Utah Technical College at Provo (2,5)
Utah Technical College at Salt Lake (1,5)

VERMONT

Community College of Vermont (1,4)
Vermont Technical College (1,4,5)

VIRGINIA

Blue Ridge Community College (1)
Central Virginia Community College (2)
Dabney S. Lancaster Community College (1,4)
Danville Community College (2)
Eastern Shore Community College (1,4)
Germanna Community College (1,4)
J. Sargeant Reynolds Community College (2)
John Tyler Community College (2)
Mountain Empire Community College (2)
New River Community College (2,5)
Northern Virginia Community College (3)
Patrick Henry Community College (1,4)
Paul D. Camp Community College (1,4)
Piedmont Virginia Community College (2)
Rappahannock Community College (1,4)
Richard Bland College (1,4)
Southside Virginia Community College (1,4)
Southwestern Virginia Community College (2)
Thomas Nelson Community College (2)
Virginia Highlands Community College (1)
Wytheville Community College (1)

WASHINGTON

Bellevue Community College (2)
Big Bend Community College (1)
Clark College (2)
Community College District XII (2)
Edmonds Community College (2)
Everett Community College (2)
Fort Steilacoom Community College (2)

WASHINGTON (cont.)

Grays Harbor College (1)
Green River Community College (2)
Highline Community College (2)
Olympic College (2)
Peninsula College (2)
Seattle Community College District (3)
Shoreline Community College (3)
Skagit Valley College (1)
Spokane Community Colleges (3)
Tacoma Community College (2)
Wenatchee Valley College (1)
Whatcom Community College (2)
Yakima Valley Community College (2)

WEST VIRGINIA

Parkersburg Community College (2)
Southern West Virginia Community College (1)
West Virginia Northern Community College (2)

WISCONSIN

District One Technical Institute (3,5)
Gateway Technical Institute (3,5)
Lakeshore Technical Institute (3,5)
Madison Area VTAE District (3,5)
Mid-State VTAE District (2,5)
Milwaukee Area Technical College (3,5)
Moraine Park VTAE District (3,5)
North Central VTAE District (3,5)
Waukesha County Technical Institute (3,5)
Western Wisconsin VTAE District (3,5)
Wisconsin Indianhead VTAE District (2,5)

WYOMING

Casper College (1)
Central Wyoming College (2,4)
Laramie County Community College (2)
Northern Wyoming Community College (2)
Western Wyoming Community College (1)

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